# Boy River

ASSESSMENT & TAX LIST

1946

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 9 1946.

Jim Robbins Assessor of the Town of Boy River

*According to the requirements of law, I hereewith deliver to you the Real and Personal Property Assessment Books for the said* Town *for the year 1946, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.*

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

J. Runne *County Auditor.*

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

*(Section Numbers Refer to Minnesota Statutes 1945)*

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

### WHEN LISTED AND ASSESSED

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

Sec. 273.02. By whom listed. Personal Property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

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 agent or attorney. ***

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 manufactures and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family; and kept for their use and enjoyment, or for use in the family or domestic purposes, or for the furnishing or embellishment of a family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

Sec. 273.30. 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. 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.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies, including all crude petroleum, natural gasoline, gasoline, or other petroleum products ** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated. **

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of any city, village, or borough, or within any borough, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.21. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the product of any other state or country, which shall have been received by such person of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or distilling, or in preparing for market, in any manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. 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. 273.45. 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 such ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of assignees or receivers shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. 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 when called upon by the assessor to the assessor; but he shall be liable for tax of the current year on the property in another state.

Sec. 273.48. 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 agreement of the county auditors of the respective counties, or places in different counties, by the Commissioner of Taxations.

Sec. 273.25. 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 for which he is required to make return, which he is required to list for taxation as agent or attorney, trustee, parent, trustee, executor, administrator, receiver, committee, officer, partner, factor, or in any other capacity ***.

Sec. 273.65. 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 true return, he may examine such person, company or corporation 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. 273.66. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property, and shall make a return of the same at such amount as he believes to be the true value thereof. Where so requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. 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. 620.05. 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. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to taxation and property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of the true and full value thereof, as nomined. It shall be assessed with and as part of the real estate in which it is located, but at the rate aforesaid. Iron ore which shall have been mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and iron ore which shall have been in the form of taconite or taconite, or which is classified by the trade as taconite or siliceous, Mesaniforous, Mesabi Bessemer, or Mesabi non-Bessemer, and which is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as provided in this section. Taconite or siliceous, Mesaniforous, or which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, three "b," and four, 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 land shall be determined by the ton, and the total 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 1a. All direct products of the blast and open hearth furnace that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 3. 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 embellishment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided for class three "a" and class three "b" shall constitute class three 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 for class "d" and all real estate, which is rural in character and not platted, except that which is used for commercial, agricultural use, except as provided for class one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. 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 assessors shall meet at the office of the county auditor *on a day to be fixed by the Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. * * *

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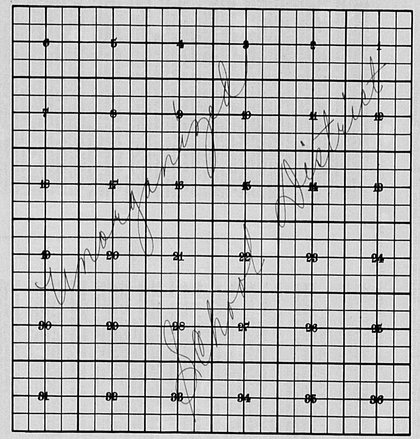
**For Convenience of Auditor in Showing Boundaries of School Districts**

*Township No.* 143 *Range No.* 37 *Mer. P. M.*




# Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1946.

W-L-D-P-B-A-S COMPANY, MINNEAPOLIS

| NAMES OF OWNERS | ADDRESS | Bushels of Wheat | Bushels of Soy Beans | Bushels of Flax | Total No. of Bushels of Wheat, Soy Beans and Flax | ★ Tax of ½ Mill per Bushel (Dollars, Cts.) | Bushels of Corn | Bushels of Barley | Bushels of Rye | Bushels of Oats | Bushels of Buckwheat | Bushels of all Other Grains | Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains | ★ Tax of ½ Mill Per Bushel (Dollars, Cts.) | ★ Total Tax (Dollars, Cts.) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | |

Note ★ Assessors will not fill these Columns

Treasurer's Office, Cass County, Minnesota

*RECEIVED this, the first Monday (being the* 6th *day) of January, A. D. 1947, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* town *of* Big Rice *in said County for the year A. D. 1946, as specified above and amounting to* ..... *Dollars* 100

Paul D. Jewell
County Treasurer.

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..... 194...

Office of County Treasurer, Cass County, Minnesota

To ....., County Auditor:

*Sir:—I herewith return to you the Tax List for the* .....

*of* ..... *in said County for the year 1946, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my 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.*

*Yours respectfully,*

.....
*County Treasurer.*

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Auditor's Office, Cass County, Minnesota

*I,* ..... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1946.*

*WITNESS my hand and official seal, the* ..... *day of* ..... *1947.*

*(SEAL)* .....
*County Auditor.*

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Auditor's Office, Cass County, Minnesota

..... 194...

*I hereby certify that on the first Monday in January 1948, I received of* .....

..... *County Treasurer, the Tax List of the*

..... *of* ..... *in said County for the year 1946; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

*(SEAL)* .....
*County Auditor.*

Tax Forfeited Real

# TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Township OF Boy River

# RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

| School District No. | Valuation by School Districts: Dollars | Dollars | Value of Lands other than Town Lots including Structures: Dollars | Value of Town and City Lots including Structures thereon: Dollars | Personal Property: Dollars | Total Value of all Property except Money and Credits: Dollars | Rate of State Taxes: State Rev. Mills | State Sch'l Mills | Tchr. Ins. Mills | State Debt Mills | Total Rate of State Tax Mills | Rate of County Taxes: Rev. Mills | R. & B. Mills | Wel. fare Mills | Bonds and Int. Mills | Mills | Mills | Total Rate of County Tax Mills | Rate of Town Taxes: Rev. Mills | R. & B. Mills | Drag Tax Mills | State Loan Mills | Fire Mills | Tel Mills | Mills | Mills | Total Rate of Town Tax Mills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Un | | | 7992 | — | 2350 | 10342 | | | | | 14.5 | 21. | 9.3 | 39.8 | 17.1 | | | 87.2 | 5. | 15. | 1. | 5.65 | 5. | 5. | | | 91.65 |
| | | | | | | | | | | | 6.60 | | | | | | | | | | | | | | | | |
| Assessd Val.: | | | Rural 7992 | Urban | P.P. 2350 | Total 10342 | | | | | | | | | | | | | | | | | | | | | |

| School District No. | Rate of School Taxes: Local 1 Mill | Special Mills | State Loan Mills | Def. Mills | C.O. Mills | Bd. Mills | Total Rate of Sch'l Tax Mills | Total Rate of all Taxes Mills | Taxes Levied — Local 1 Mill and Special School Taxes by Districts: Local 1 Mill | Special | State Loan | Def. | C.O. | Bd. | Total School Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Un | 1. | 15. | | 15. | 5. | 28.7 | 64.7 | 235. | 799 | 11990 | | 11990 | 3996 | 22940 | 51716 |
| | 1. | 30. | | 15. | 5. | 28.7 | 79.7 | 250. | 235 | 7052 | | 3526 | 1175 | 6745 | 18733 |
| Assessd Val.: | | | | | | | | | 1034 | 19042 | | 15516 | 5171 | 29685 | 70448 |

| Funds | Rate | Amounts |
|---|---|---|
| State Revenue, | | |
| State School, | | |
| Teachers Insurance, | | |
| State Debt—Non-Homestead, | | 3700 |
| State Debt—Homestead, | | 1511 |
| County Revenue, | | 21720 |
| County Road and Bridge, | | 9620 |
| County Welfare, | | 41166 |
| Bonds and Interest | | 17689 |
| Town Revenue, | | 5175 |
| Town Road and Bridge, | | 15518 |
| Town Drag, | | 1035 |
| Town State Loan, | | 52390 |
| Fire | | 5175 |
| Telephone | | 5175 |
| School Local 1 Mill, | | 1034 |
| School Special, | | 19042 |
| School State Loan, | | |
| Deficiency | | 15516 |
| Certified Delinq. | | 5171 |
| Bonds + Int. | | 29685 |
| | | 250322 |

Total Levy, 250322

Total Number of Acres

State of Minnesota, } ss.
COUNTY OF CASS

I, J. O. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Twp. of Boy River, in said County, the several rates of Taxation and Totals of the several Tax Levies levied thereon, for the year A. D. 1946.

Witness my hand and official seal, this 13 day of Oct A. D. 1946

J. O. Peterson
County Auditor.

SEAL

COLLECTIONS OF TAXES OF 1947, Town OF Bay River, CASS COUNTY, MINNESOTA

| FUNDS | MARCH SETTLEMENT 1947 | JUNE SETTLEMENT 1947 | NOV. SETTLEMENT 19 | Amount Collected from Nov. 19 to First Monday in Jan. 19 | REDUCTIONS | | Total Reductions and Collected | BALANCE UNCOLLECTED | ADDITIONS | | Total Uncollected to First Monday in January, 19 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| State Revenue, | | | | | | | | | | | |
| State School, | | | | | | | | | | | |
| Teachers Insurance, | | | | | | | | | | | |
| State Debt—Non-Homestead, | 1285 | 1062 | | | | | | | | | |
| State Debt—Homestead, | 355 | 536 | | | | | | | | | |
| County Revenue, | 5137 | 7766 | | | | | | | | | |
| County Road and Bridge, | 2275 | 3439 | | | | | | | | | |
| County Welfare, | 9735 | 14719 | | | | | | | | | |
| County Bond and Interest, | 4183 | 6324 | | | | | | | | | |
| Town Revenue, | 1223 | 1849 | | | | | | | | | |
| Town Road and Bridge, | 3669 | 5547 | | | | | | | | | |
| Town Drag, | 246 | 370 | | | | | | | | | |
| Town State Loan, | 12389 | 18731 | | | | | | | | | |
| Fire | 1223 | 1849 | | | | | | | | | |
| Telephone | 1223 | 1849 | | | | | | | | | |
| School Local 1 Mill, | 244 | 369 | | | | | | | | | |
| School Special, | 6239 | 6065 | | | | | | | | | |
| School State Loan, | | | | | | | | | | | |
| Deficiency | 3669 | 5547 | | | | | | | | | |
| C.O. | 1223 | 1849 | | | | | | | | | |
| B.&S. | 7030 | 10614 | | | | | | | | | |
| Total | 61334 | 88485 | | | | | | | | | |

| | | LOCAL 1 MILL | SPECIAL | STATE LOAN | Deficiency | C.O. | B.&S. | | | | TOTALS |
|---|---|---|---|---|---|---|---|---|---|---|---|
| MARCH SETTLEMENT | School District No. Un. A. | 73 | 1099 | | 1099 | 366 | 2103 | | | | 4740 |
| | Un. N.A. | 171 | 5140 | | 2570 | 857 | 4917 | | | | 13655 |
| | Totals | 244 | 6239 | | 3669 | 1223 | 7030 | | | | |
| JUNE SETTLEMENT | School District No. Un. A. | 335 | 5031 | | 5030 | 1677 | 9625 | | | | 18345 |
| | " " Un. N.A. | 34 | 1034 | | 517 | 172 | 989 | | | | 21698 |
| | | | | | | | | | | | 2746 |
| | Totals | 369 | 6065 | | 5547 | 1849 | 10614 | | | | 24444 |
| NOVEMBER SETTLEMENT | School District No. | | | | | | | | | | |
| | Totals | | | | | | | | | | |
| NOVEMBER to JANUARY | School District No. | | | | | | | | | | |
| | Totals | | | | | | | | | | |
| ADDITIONS | School District No. | | | | | | | | | | |
| | Totals | | | | | | | | | | |
| REDUCTIONS | School District No. | | | | | | | | | | |
| | Totals | | | | | | | | | | |

Form 4 CD

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| | 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 Tax Yes or No | Indicate Soldiers' Tax Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements 1964 | Buildings and Other Structures | Machinery Permanently Attached to Real Estate | Total True and Full Value | Assessed Valuations: Rural: Homestead Up to $4,000 20% | Rural: Over $4,000 and Non-Homestead 33⅓% | All Other: Homestead Up to $4,000 25% | All Other: Over $4,000 and Non-Homestead 40% | All Other: Machinery Permanently Attached to Real Estate 33⅓% | Total Assessed Value | Total Assessed Value as Equalized by the Board of Review | Final Equalized Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | Tenths | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| | U. S. of America | | 1 ~~Lot 1 less 3.5 acres N ½ of N E ¼~~ | 1 | 143 | 27 | | | | Yn | | | | | | | | | | | | | |
| | | | 2 N W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 3 S W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 4 S E ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 5 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 6 N E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 7 N W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 8 S W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | Shoolin Land Co. | Ernest L. Baker | 9 S E ¼ of N W ¼ | | | | 40 | | | No ~~Yes~~ | Yes ~~No~~ | 320 160 | | | 320 160 | | 106 52 | | | | 52 | 106 | |
| | | | 10 | | | | | | | | | | | | | | | | | | | | |
| | | | 11 N E ¼ of S W ¼ | | | | 40 | | | No ~~Yes~~ | Yes ~~No~~ | 320 160 | | | 320 160 | | 106 52 | | | | 52 | 106 | |
| | U. S. of America | | 12 N W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 13 S W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 14 S E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 16 N E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 17 N W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 18 S W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 19 S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 80 | | | | | 640 320 | | | 640 320 | | 212 106 | | | | 106 | 212 | |

Valuations by School Districts as Equalized by Department of Taxation

| Sold for Taxes | District No. ..... Rate ..... Mills | District No. Mill Rate 235 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.60 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | |
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| 9 | | 106 | | | | 24 92 | 70 | Abatement #3256 | | 25 62 | PAID IN FULL MAY - 7 1947 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | 110 | | 19 3V | | | | | | | | |
| 11 | | 106 | | | | 24 92 | 70 | Abatement #3256 | | 25 62 | PAID IN FULL MAY - 7 1947 | | | | | | | | | | | | |
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# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| In Whose Name Assessed | To Whom Transferred | | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 1000ths) | No. School District | Indicate Homestead Tax or No | Indicate Agricultural Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| U. S. of America | | 1 | ~~NE ¼ of NE ¼~~ Lot 1 | 2 | 143 | 27 | | 4m | | | | | | | | | | | | | | |
| U. S. of America | | 2 | NW ¼ of NE ¼ } Lot 2 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 3 | SW ¼ of NE ¼ } | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 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 | | | | | | | | | | | | | | | | | | | |
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| U. S. of America | | 11 | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 12 | ~~NW ¼ of SW ¼~~ " 5 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 13 | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 14 | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 16 | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 17 | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 18 | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 19 | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
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| | Sold for Taxes | Validations 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) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead ..... Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
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Form 4 CD

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| | 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 or No | Indicate Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements | BUILDINGS and Other Structures | MACHINERY Permanently Attached to Real Estate | TOTAL True and Full Value | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% | Over $4,000 and Non-Homestead 33⅓% | ALL OTHER: Homestead Up to $4,000 25% | Over $4,000 and Non-Homestead 40% | MACHINERY Permanently Attached to Real Estate 33⅓% | TOTAL ASSESSED VALUE | Total Assessed Value as Equalized by the Board of Review | FINAL EQUALIZED VALUE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| 1 | | | NE ¼ of NE ¼ | 3 | 14327 | | | | 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 | U. S. of America | | ~~NE ¼ of SW ¼~~ Lot 10 | | | | | | | | | | | | | | | | | | | | |
| 12 | Adolph + John Peterson | | ~~NW ¼ of SW ¼~~ " 11 | | | | 4425 | | No Jed | | | 36 | | | 36 | | 12 | | | | 12 | 24 | |
| 13 | U. S. of America | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| 14 | U. S. of America | | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | ~~NE ¼ of SE ¼~~ " 8 | | | | | | | | | | | | | | | | | | | | |
| 17 | U. S. of America | | ~~NW ¼ of SE ¼~~ " 9 | | | | | | | | | | | | | | | | | | | | |
| 18 | U. S. of America | | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 19 | U. S. of America | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 36 | | | 36 | | 12 | | | | 12 | 24 | |

| | SOLD FOR TAXES | VALUATIONS IN SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate Mills | District No. Rate Mills | District No. Rate Mills | District No. Rate Mills | District No. Rate Mills | Rate and Tax Less Homestead Exemption Mills | State Tax on Non-Homestead 6.60 Mills | TOTAL GENERAL TAX | SPECIAL TAXES | | | | TOTAL TAXES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. |
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| 12 | | 24 | | | | | 564 | 16 | | | | | | 580 |
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| | | 24 | | | | | 564 | 16 | | | | | | 580 |

| | PAID | WHEN PAID: Month | Day | Year | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
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| 12 | PAID IN FULL | JUN | 30 | 1947 | 100255 | | 580 | | | | | | | | |
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Form 4 CD (Rev. 3-1-46) Cass County, Minnesota

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| | 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 Tax Yes or No | Indicate Agricultural Tax Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars / 100ths) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | NE ¼ of NE ¼ | 4 | 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 | | | | | | | | | | | | | | | | | | | |
| 7 | | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 8 | | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 9 | | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Adolph + John Paterson | | ~~NE ¼ of SW ¼~~ Lot 11 | | | | 22 | | no | | 30 | | | 60 | 12 | 10 | | | | 10 | 20 | |
| 12 | " " " | | ~~NW ¼ of SW ¼~~ " 12 | | | | 39 | | no | yes | 42 | | | 42 | 8 | 28 | | | | 12 | 28 | |
| 13 | U. S. of America | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 14 | Robert + Beatrice Wake | | SE ¼ of SW ¼ | | | | 40 | | yes | yes | 178 | 102 | | 280 | 56 | | | | | 56 | 91 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Adolph + John Paterson | | ~~NE ¼ of SE ¼~~ " 9 | | | | 48.50 | | no | yes | 51 | | | 102 | | 17 | | | | 17 | 34 | |
| 17 | " " " | | ~~NW ¼ of SE ¼~~ " 10 | | | | 52 | | no | yes | 300 | 90 | | 390 | | 130 | | | | 130 | 230 | |
| 18 | Robert + Beatrice Wake | | SW ¼ of SE ¼ | | | | 40 | | | yes | 40 | | | 40 | 16 | 8 | | | | 8 | 16 | |
| 19 | U. S. of America | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 251.60 | | | | 641 | 192 | | 833 | 64 | 169 | | | | 233 | | |
| | | | | | | | | | | | 1282 | | | 1674 | 107 | 312 | | | | | 419 | |

| | Sold for Taxes | Valuations by School Districts as Reported by Department of Taxation: District No. ..... Rate ..... Mills | District No. 2 Rate 22.5 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.69 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
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| 11 | | 20 | | | | 470 | 14 | | | 484 | PAID IN FULL | JUN 30 1947 | 10655 | | 12.60 | | | | | | | | |
| 12 | | 28 | | | | 658 | 18 | | | 676 | PAID IN FULL | JUN 30 1947 | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | 91 | | | | 2138 | | Abatement #350 P | | ~~2138~~ | PAID IN FULL | SEP 22 1947 | 10941 | | | | 1 of 4 of 91 abated | 13.40 | | | | | 7.98 Abated |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | 34 | | | | 800 | 22 | | | 822 | PAID IN FULL | JUN 30 1947 | 10655 | | 6.380 | | | | | | | | |
| 17 | | 230 | | | | 5406 | 152 | | | 5558 | PAID IN FULL | JUN 30 1947 | | | | | | | | | | | |
| 18 | | 16 | | | | 376 | | Abatement #350 P | | 376 | PAID IN FULL | SEP 22 1947 | 10941 | | | | 1 of 4 of 16 abated | 2.10 | | | | | 1.66 Abated |
| 19 | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | 419 | | | | 9848 | 206 | | | 10054 | | | | | | | | | | | | | |

Form 4 CD

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| 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 | Indicates Homestead Tax or No | Indicates Non-Homestead Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 NE ¼ of NE ¼ | 5 | 143 | 27 | | | | | | | | | | | | | | | | |
| | | 2 NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 3 Lot 8 less 6 acres | | | | | | | | | | | | | | | | | | | |
| Albert Wall | | 4 ~~SE ¼ of NE ¼~~ Lot 9 | | | | 14.50 | | yes | yes | 70 | 200 | | 270 | 54 | 67 | | | | 54 | 67 | |
| | | 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 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 11 ~~NE ¼ of SW ¼~~ Lot 7 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 12 ~~NW ¼ of SW ¼~~ " 6 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 13 SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 14 SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | | | |
| Albert Wall | | 16 NE ¼ of SE ¼ | | | | 40 | | yes | yes | 40 | | | 40 | 8 | 16 | | | | 8 | 16 | |
| U. S. of America | | 17 NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 18 SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 19 SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | | |
| | | | | | | 54.50 | | | | 110 | 200 | | 310 | 62 | 84 | | | | 62 | 84 | |

| Sold for Taxes | Variations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars) | District No. Same Rate 235 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 6.60 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| | 4.68 | | | | 15.98 | | | | | 15.98 | 4 | PAID IN FULL | JUN 4 1947 | 7881 | | 15.98 | | | | | | | | |
| | | | | | | | | | | | 5 | | | | | | | | | | | | | |
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| | 4.16 | | | | 3.76 | | | | | 3.76 | 16 | PAID IN FULL | JUN 4 1947 | 7881 | | 3.76 | | | | | | | | |
| | | | | | | | | | | | 17 | | | | | | | | | | | | | |
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| | 8.84 | | | | 19.74 | | | | | 19.74 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| 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 Tax by No. | Indicate Agricultural Tax by No. | True and Full Valuations: Land Exclusive of Structures and Improvements | Buildings and Other Structures | Machinery Permanently Attached to Real Estate | Total True and Full Value | Assessed Valuations: Rural: Homestead Up to $4,000 20% | Rural: Over $4,000 and Non-Homestead 33⅓% | All Other: Homestead Up to $4,000 25% | All Other: Over $4,000 and Non-Homestead 40% | Machinery Permanently Attached to Real Estate 33⅓% | Total Assessed Value | Total Assessed Value as Equalized by the Board of Review | Final Equalized Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Acres | 100ths | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| | | 1 NE ¼ of NE ¼ | 6 | 143 | 27 | | | Un | | | | | | | | | | | | | | |
| State of Minnesota | | 2 ~~NW ¼ of NE ¼~~ Lot 2 | | | | | | | | | | | | | | | | | | | | |
| | | 3 SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 4 SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 5 | | | | | | | | | | | | | | | | | | | | |
| | | 6 NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 7 NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 8 SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 9 SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| Lena + Emil Vogel | | 10 Lot 9 less 3¼ acre to U.S. | | | | 7 | 50 | | 710 | | 24 | 12 | | 24 12 | | 8 4 | | | | 4 | 8 | |
| | | 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 | | | | | | | | | | | | | | | | | | | | |
| Lena + Emil Vogel | | 18 Lot 8 less 8 acres to U.S. ~~SW ¼ of SE ¼~~ | | | | 21 | | | 710 | | 42 | 21 | | 42 21 | | 14 7 | | | | 7 | 14 | |
| State of Minnesota | | 19 ~~SE ¼ of SE ¼~~ Lot 7 | | | | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | 66 33 | | | 66 33 | | 22 11 | | | | 11 | 22 | |
| | | | | | | 28 | 50 | | | | | | | | | | | | | | | |

| Sold for taxes | Variations by school districts as listed by Department of Taxation: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.60 Mills | Total General Tax | Special Taxes | | | | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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. | |
| 1 | | | | | | | | | | | | | | 1 | | | | | | | | | | | | |
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| 8 | | | | | | | | | | | | | | 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | 9 | | | | | | | | | | | | |
| 10 | | 8 | | | | 188 | 06 | | | | | | 194 | 10 PAID IN FULL | JAN 21 1947 | 367 | 194 | | | | | | | | | |
| 11 | | | | | | | | | | | | | | 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | 13 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | 16 | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | 17 | | | | | | | | | | | | |
| 18 | | 14 | | | | 330 | 10 | | | | | | 340 | PAID IN FULL | JAN 21 1947 | 367 | 340 | | | | | | | | | |
| 19 | | | | | | | | | | | | | | 19 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | 20 | | | | | | | | | | | | |
| | NH | 22 | | | | 518 | 16 | | | | | | 534 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD — Miller Stamp Company, Minneapolis

| | Name | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 100ths) | No. School District | Indicates Homestead Yes or No | Indicates Agricultural Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| In whose name assessed: Geo. Swanson et al (U.S.A.) | 1 | NE ¼ of NE ¼ | 7 | 143 | 27 | 40 | | yes | no | ~~34~~ | | | ~~34~~ | | ~~13~~ | | | | 13 | 26 | |
| State of Minnesota | 2 | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | 3 | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| Geo. Swanson et al (U.S.A.) | 4 | SE ¼ of NE ¼ | | | | 40 | | yes | no | ~~34~~ | | | ~~34~~ | | ~~13~~ | | | | 13 | 26 | |
| | 5 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | 6 | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| Fred W. Anderson | 7 | ~~NW ¼ of NW ¼~~ Lot 1 | | | | 27.80 | | yes | no | 204 / 102 | ~~24~~ 24 | | 328 / 126 | | 76 / 42 | | | | 42 | 76 | |
| Harry + Marcille Haselins | 8 | ~~SW ¼ of NW ¼~~ " 2 | | | | 28.48 | | yes | yes | 186 / 93 | ~~177~~ 177 | | 363 / 270 | 92 / 74 | | | | | 74 | 92 | |
| " " " | 9 | SE ¼ of NW ¼ | | | | 40 | | yes | no | 80 / 40 | | | 80 / 40 | 8 / 8 | | | | | 8 | 16 | |
| " | 10 | N ½ of Lot 3 | | | | 14.58 | | yes | no | 60 / 75 | | | 60 / 75 | 6 / 3 | | | | | 3 | 6 | |
| State of Minnesota (Conty to Thos Bird Monette) George Carlberg | 11 | NE ¼ of SW ¼ | | | | 40 | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| Carl ~~Hoeing~~ Johnson + Stella Hatfield | 12 | ~~S ½ of Lot 3~~ ~~NW ¼ of SW ¼~~ | 1 | | | 14.58 | | no | no | 60 / 75 | | | 60 / 75 | | 12 / 3 | | | | 3 | 10 | |
| " " | 13 | ~~SW ¼ of SW ¼~~ Lot 4 | 1 | | | 29.84 | | no | no | 60 / 30 | | | 60 / 30 | | 20 / 10 | | | | 10 | 20 | |
| W. A. Mayme Wakefield George Carlberg | 14 | SE ¼ of SW ¼ | | | | 40 | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| | 15 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | 16 | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| ~~State of Minnesota~~ George Carlberg | 17 | NW ¼ of SE ¼ | | | | 40 | | yes | yes | 80 / 40 | | | 80 / 40 | 16 / 8 | | | | | 8 | 16 | |
| W. + Mayme Wakefield George Carlberg | 18 | SW ¼ of SE ¼ | | | | 40 | | yes | yes | 380 / 190 | 320 | | 510 | 160 / 102 | | | | | 102 | 160 | |
| " " " " | 19 | SE ¼ of SE ¼ | | | | 40 | | yes | yes | 55 / 55 | | | 55 | 22 / 11 | | | | | 11 | 22 | |
| | 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 748 / 1496 | 621 / 2117 | | 1369 / 3613 | 224 / 328 | 81 / 158 | | | | 305 | 486 | |

| | Sold for Taxes | Valuations by School Districts as Equalized by Dept. of Taxation: District No. ..... Rate ..... Mills | District No. 1 Rate 232 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.60 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | SOLD FOR TAXES | 26 | | | | | 6.12 | 18 | | | 630 | Clear | | | | | | | | | | ~~630~~ Out | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | SOLD FOR TAXES | 26 | | | | | 6.12 | 18 | | | 630 | Clear | | | | | | | | | | ~~630~~ Out | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | 76 | | | | | 17.86 | 50 | | | 1836 | No Work Paid / No Work Paid | JUN 13 1947 / NOV 3 1947 | 3777 / 4292 | | 918 | | 918 | | | | | |
| 8 | | 14 92 | | | | | 21.62 | | | | 2162 | PAID IN FULL | MAY 31 1947 | | | | | | | | | | | |
| 9 | | 14 16 | | | | | 3.76 | | | | 376 | PAID IN FULL | MAY 31 1947 | 3765 | | 2680 | | | | | | | | |
| 10 | | 14 6 | | | | | 1.42 | | | | 142 | PAID IN FULL | MAY 31 1947 | | | | | | | | | | | |
| 11 | | 14 18 | | | | | 4.24 | | | | 424 | PAID IN FULL | MAR 19 1947 | 3798 | | 424 | | | | | | | | |
| 12 | | 10 | | | | | 2.36 | 06 | | | 242 | PAID IN FULL | JAN 30 1947 | 3764 | 226 | | | | | | | | | |
| 13 | | 20 | | | | | 4.70 | 14 | | | 484 | PAID IN FULL | JAN 30 1947 | | | | | | | | | | | |
| 14 | | 14 18 | | | | | 4.24 | | | | 424 | PAID IN FULL | MAR 19 1947 | 3798 | | 424 | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | 14 16 | | | | | 3.76 | | | | 376 | PAID IN FULL | MAR 19 1947 | | | | | | | | | | | |
| 18 | | 14 140 | | | | | 32.90 | | | | 3290 | PAID IN FULL | MAR 19 1947 | 3798 | | 4184 | | | | | | | | |
| 19 | | 14 22 | | | | | 5.18 | | | | 518 | PAID IN FULL | MAR 19 1947 | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 14 ~~305~~ 244 / 14 ~~486~~ 456 | | | | | 114.28 | 1.06 | | | 11534 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD · Miller-Davis 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 / 100ths) | No. School District | Indicate Homestead Yes or No | Indicate Agricultural Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | U. S. of America | | NE ¼ of NE ¼ | 8 | 143 | 27 | | | | | | | | | | | | | | | | |
| 2 | ~~Edward Walaska~~ | Robert E. Walaska ✓ | NW ¼ of NE ¼ | | | | 40 | | | yes yes | ~~40~~ 80 | | | 80 40 | 16 8 | | | | | 8 | 16 | |
| 3 | U. S. of America | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | |
| 6 | ~~Edward Walaska~~ | Robert E. Walaska ✓ | NE ¼ of NW ¼ | | | | 40 | | | yes yes | 444 222 | 43 | | 487 265 | 97 53 | | | | | 53 | 97 | |
| 7 | U. S. of America | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 8 | U. S. of America | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 9 | ~~John Armbruest~~ | State of Minn. | SE ¼ of NW ¼ | | | | 40 | | | 7070 | 94 ~~42~~ | | | 84 42 | 28 14 | | | Rejected | | 14 | 28 | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | ~~Chas. Armbruest~~ | State of Minn. | NE ¼ of SW ¼ | | | | 40 | | | 7070 | 78 ~~39~~ | | | 78 39 | 26 13 | | | | | 13 | 26 | |
| 12 | State of Minnesota | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 13 | State of Minnesota | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 14 | ~~Chas. Armbruest~~ | State of Minn. | SE ¼ of SW ¼ | | | | 40 | | | 7070 | 324 ~~162~~ | | | 324 162 | 108 ~~54~~ | | | | | 54 | 108 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 17 | U. S. of America | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 18 | State of Minnesota | | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 19 | U. S. of America | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | ~~505~~ ✓ 1010 | 43 | | ~~548~~ 1053 | ~~173~~ 61 | ~~183~~ 87 | | | | ~~147~~ | ~~275~~ | |

| | 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 | Rate and Tax Levy Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.60 Mills | Total General Tax | Special Taxes | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | 14 16 | | | | 376 | | | | | 376 | 1st Half Paid | JUL 10 1947 | | | | | | | | | 188 | 207 | |
| 3 | | | | | | | | | | | | | | | | | | 1328 | 72 | | | | | |
| 4 | | | | | | | | | | | | | | 1067 | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | 14 97 | | | | 2280 | | | | | 2280 | 1st Half Paid | JUL 10 1947 | | | | | | | | | 1140 | 1254 | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | |
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| 17 | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | 14 113 NH | | | | 2656 | | | | | 2656 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD — Miller Stamp 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 | 100ths | No. School District | Indicate Homestead Tax by Yes or No | Indicate Agricultural Tax by Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Revised by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | U. S. of America | | 1 | NE ¼ of NE ¼ | 9 | 143 | 27 | | | 24 | | | | | | | | | | | | | | |
| | Robert + Beatrice Wabe | | 2 | NW ¼ of NE ¼ | | | | 40 | | | yes | yes | 356 178 | 102 | | 458 280 | 91 56 | | | | | 56 | 91 | |
| | State of Minnesota | | 3 | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 4 | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 5 | | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 6 | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 7 | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 8 | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 9 | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 10 | | | | | | | | | | | | | | | | | | | | | |
| | C. A. Ruehl | | 11 | NE ¼ of SW ¼ | | | | 40 | | | 740 | 740 | 108 54 | | | 108 54 | | 36 18 | | | | 18 ~~27~~ | 36 | |
| | " " | | 12 | NW ¼ of SW ¼ less 1 ac. school | | | | 39 | | | 740 | 740 | 108 54 | | | 108 54 | | 36 18 | | | | 18 ~~27~~ | 36 | |
| | U. S. of America | | 13 | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 14 | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 16 | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| | C. A. Ruehl | | 17 | NW ¼ of SE ¼ | | | | 40 | | | 740 | 740 | 108 54 | | | 108 54 | | 36 18 | | | | 18 ~~27~~ | 36 | |
| | U. S. of America | | 18 | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 19 | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 20 | | | | | | | | | | 850 340 | 102 | | 952 442 | 86 | 108 54 | | | | 110 | 199 | |

| | Sold for Taxes | Variations by School Districts as Established by Department of Taxation: District No. ..... Rate ..... Mills | Dollars | District No. ..... Rate ..... Mills | Dollars | District No. ..... Rate ..... Mills | Dollars | Rate and Tax Less Homestead Exemption ..... Mills | $ cts. | State Tax on Non-Homestead 6.60 Mills | $ cts. | Total General Tax | $ cts. | Special Taxes | $ cts. | $ cts. | Total Taxes | $ cts. | | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1947 | $ cts. | June Settlement 1947 | $ cts. | Penalty | $ cts. | November Settlement 1947 | $ cts. | Penalty | $ cts. | Collections to First Monday in January 1948 | $ cts. | Penalty | $ cts. | Delinquent on First Monday in January 1948 | $ cts. | Total Delinquent Tax and Penalty | $ cts. | Remarks |
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| 2 | | 4 | 41 | | | | | 21 38 | | Abatement # 3508 | | | | | | | 21 38 | | 2 | PAID IN FULL | SEP 22 1947 | 10941 | | | | abated | 13 40 | | | | | | | | | | | | | | | |
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| 11 | SOLD FOR TAXES | 36 | | | | | | 8 46 | | 24 | | | | | | | 8 70 | | 11 | | | | | | | | | | | | | | | | | | | 8 70 | | | | |
| 12 | SOLD FOR TAXES | 36 | | | | | | 8 46 | | 24 | | | | | | | 8 70 | | 12 | | | | | | | | | | | | | | | | | | | 8 70 | | | | |
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| 17 | SOLD FOR TAXES | 36 | | | | | | 8 46 | | 24 | | | | | | | 8 70 | | 17 | | | | | | | | | | | | | | | | | | | 8 70 | | | | |
| 18 | | | | | | | | | | | | | | | | | | | 18 | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | N H | 41 18 | | | | | 46 76 | | 72 | | | | | | | 47 48 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 199 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Form 4 CD

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

| | 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 Farm Land and Tax or No | Indicate Farm Land and Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | State of Minnesota | | 1 | NE ¼ of NE ¼ | 10 | 143 | 27 | | Un | | | | | | | | | | | | | | |
| | ~~Alfred Rack~~ Winfield R. Nelson ✓ | | 2 | NW ¼ of NE ¼ | | | | 40 | | | WD m | 84 42 | | | 84 42 | | 28 14 | | | | 14 | 28 | |
| | " " ✓ | | 3 | SW ¼ of NE ¼ | | | | 40 | | | WD m | 84 42 | | | 84 42 | | 28 14 | | | | 14 | 28 | |
| | " " ✓ | | 4 | SE ¼ of NE ¼ | | | | 40 | | | WD m | 108 54 | | | 108 54 | | 36 18 | | | | 18 | 36 | |
| | | | 5 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 6 | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 7 | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 8 | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 9 | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| | | | 10 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 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 | | | | | | | | | | | | | | | | | | | |
| | C. A. Ruehl | | 14 | SE ¼ of SW ¼ | | | | 40 | | | WD m | 108 54 | | | 108 54 | | 36 18 | | | | 18 | 36 | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 16 | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| | ~~Alfred Rack~~ Winfield R. Nelson ✓ | | 17 | NW ¼ of SE ¼ | | | | 40 | | | WD m | 84 42 | | | 84 42 | | 28 14 | | | | 14 | 28 | |
| | U. S. of America | | 18 | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 19 | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | 200 | | | | 468 234 | | | 468 234 | | 156 78 | | | | 78 | 156 | |



| | 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 | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 64.9 Mills | Total General Tax | Special Taxes | | | | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | 28 | | | | | 658 | 18 | | | | | | 676 | | | | | | | | | | | 676 | 7.44 | |
| 3 | | 28 | | | | | 658 | 18 | | | | | | 676 | | | | | | | | | | | 676 | 7.44 | |
| 4 | | 36 | | | | | 846 | 24 | | | | | | 870 | | | | | | | | | | | 870 | 9.57 | |
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| 14 | SOLD FOR TAXES | 36 | | | | | 846 | 24 | | | | | | 870 | | | | | | | | | | | 870 | | |
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| 17 | | 28 | | | | | 658 | 18 | | | | | | 676 | | | | | | | | | | | 676 | 7.44 | |
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# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | IN WHOSE NAME ASSESSED | TO WHOM TRANSFERRED | DESCRIPTION OF PROPERTY: SUBDIVISION | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Hundredths | No. School District | Indicate Homestead Tax or No | Indicate Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars) | BUILDINGS and Other Structures (Dollars) | MACHINERY Permanently Attached to Real Estate (Dollars) | TOTAL True and Full Value (Dollars) | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars) | RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars) | ALL OTHER: Homestead Up to $4,000 25% (Dollars) | ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars) | MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars) | TOTAL ASSESSED VALUE (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | FINAL EQUALIZED VALUE (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | U. S. of America | | 1 N E ¼ of N E ¼ | 11 | 143 | 27 | | | 4m | | | | | | | | | | | | | | |
| | U. S. of America | | 2 N W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 3 S W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 4 S E ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 5 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 6 N E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 7 N W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 8 S W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 9 S E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 10 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 11 N E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 12 N W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 13 S W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 14 S E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 16 N E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 17 N W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 18 S W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 19 S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
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| | SOLD FOR TAXES | 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) | District No. ..... Rate ..... ....Mills (Dollars) | Rate and Tax Less Homestead Exemption ....Mills ($ cts.) | State Tax on Non-Homestead ....Mills ($ cts.) | TOTAL GENERAL TAX ($ cts.) | SPECIAL TAXES ($ cts.) | SPECIAL TAXES ($ cts.) | TOTAL TAXES ($ cts.) | | PAID | WHEN PAID: Month | Day | Year | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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# Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | | | DESCRIPTION OF PROPERTY | | | | | | | TRUE AND FULL VALUATIONS | | | | ASSESSED VALUATIONS | | | | | | |

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 C.D. 46-100-10-46 Duplicate, Minnesota

| | | |

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | 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 Tax or No | Indicate Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars) | BUILDINGS and Other Structures (Dollars) | MACHINERY Permanently Attached to Real Estate (Dollars) | TOTAL True and Full Value (Dollars) | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars) | RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars) | ALL OTHER: Homestead Up to $4,000 25% (Dollars) | ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars) | MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars) | TOTAL ASSESSED VALUE (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | FINAL EQUALIZED VALUE (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | State of Minnesota | | 1 N E ¼ of N E ¼ | 14 | 143 | 27 | | | Un | | | | | | | | | | | | | | |
| | State of Minnesota | | 2 N W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 3 S W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 4 S E ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 5 | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 6 N E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 7 N W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 8 S W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 9 S E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 10 | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 11 N E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 12 N W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 13 S W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 14 S E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 16 N E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 17 N W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 18 S W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 19 S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
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| | SOLD FOR TAXES | 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) | District No.... Rate..... Mills (Dollars) | Rate and Tax Less Homestead Exemption .....Mills ($ cts.) | State Tax on Non-Homestead .....Mills ($ cts.) | TOTAL GENERAL TAX ($ cts.) | SPECIAL TAXES ($ cts.) | SPECIAL TAXES ($ cts.) | TOTAL TAXES ($ cts.) | | PAID | WHEN PAID: Month | Day | Year | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | REMARKS |
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Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD—Cass Co. Auditor, Walker, Minn.

| In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land: Acres | Number of Acres of Land: 100ths | Sec. School District | Indicate Homestead Tax or No | Indicate Agricultural Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total Type and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State of Minnesota | | 1 NE ¼ of NE ¼ | 15 | 143 | 27 | | | | Un | | | | | | | | | | | | | |
| C. A. Ruhl | | 2 W½ of NW ¼ of NE ¼ | | | | 20 | | | | No | 40 | | | 40 | 8 | 13 | | | | 21 | 20 | |
| State of Minnesota | | 3 SW ¼ of NE ¼ | | | | | | | | | 30 | | | 30 | | 10 | | | | 10 | | |
| State of Minnesota | | 4 SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 5 E½ of NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 6 NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 7 NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 8 SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 9 SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 10 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 11 NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 12 NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 13 SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 14 SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 16 NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 17 NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 18 SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 19 SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 20 | | | | | 50 | | | 50 | 10 | 23 | | | | 33 | 20 | |

| In Whose Name Assessed | Sold for Taxes | Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars) | District No. 2 Rate 225 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 6.66 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | Paid | When Paid: Month | Day | Year | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
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| 2 | SOLD FOR TAXES | | 20 | | | | 470 | 14 | | | | 484 | | | | | | | | | | | | | 484 | | | |
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| | | 144 | 20 | | | | 470 | 14 | | | | 484 | | | | | | | | | | | | | 484 | | | |

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD WILLIS DAVIS 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 | 100ths | No. School District | Indicate Homestead Tax or No | Indicate Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Cost) | BUILDINGS and Other Structures | MACHINERY Permanently Attached to Real Estate | TOTAL True and Full Value | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% | RURAL: Over $4,000 and Non-Homestead 33⅓% | ALL OTHER: Homestead Up to $4,000 25% | ALL OTHER: Over $4,000 and Non-Homestead 40% | MACHINERY Permanently Attached to Real Estate 33⅓% | TOTAL ASSESSED VALUE | Total Assessed Value as Equalized by the Board of Review | FINAL EQUALIZED VALUE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| 1 | State of Minnesota | | NE ¼ of NE ¼ | 16 | 143 | 27 | | | | | | | | | | | | | | | | | |
| 2 | U. S. of America | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| 3 | U. S. of America | | 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 | State of Minnesota | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 8 | State of Minnesota | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 9 | U. S. of America | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
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| 11 | State of Minnesota | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| 12 | State of Minnesota | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| 13 | Vernon Ringstrom | | SW ¼ of SW ¼ | | | | 40 | | | | | 84 | | | 84 | | 28 | | | | | | |
| 14 | State of Minnesota | | SE ¼ of SW ¼ | | | | | | | | | 42 | | | 42 | | 14 | | | | 14 | 28 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | State of Minnesota | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 18 | State of Minnesota | | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 19 | State of Minnesota | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | 40 | | | | | 84 | | | 84 | | 28 | | | | 14 | 28 | |

| | SOLD FOR TAXES | VACATIONS BY SCHOOL DISTRICTS AS EXPLAINED BY DEPARTMENT OF TAXATION: District No. Rate ... Mills | Dollars | District No. Rate ... Mills | Dollars | District No. Rate ... Mills | Dollars | District No. Rate ... Mills | Dollars | Rate and Tax Less Homestead Exemption ... Mills | $ cts. | State Tax on Non-Homestead 6.60 Mills | $ cts. | TOTAL GENERAL TAX | $ cts. | SPECIAL TAXES | $ cts. | $ cts. | $ cts. | TOTAL TAXES | $ cts. | | PAID | WHEN PAID: Month | Day | Year | Number of Receipt | March Settlement 1947 | $ cts. | June Settlement 1947 | $ cts. | Penalty | $ cts. | November Settlement 1947 | $ cts. | Penalty | $ cts. | Collections to First Monday in January 1948 | $ cts. | Penalty | $ cts. | Delinquent on First Monday in January 1948 | $ cts. | Total Delinquent Tax and Penalty | $ cts. | REMARKS |
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| 13 | | | | | 28 | | | | | 658 | 18 | | | | | | | | | 676 | | 13 | PAID IN FULL | MAY | 29 | 1947 | 7762 | | | 676 | | | | | | | | | | | | | | | | | |
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| | | | | | 28 | | | | | 658 | 18 | | | | | | | | | 676 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Form 4 CD · BUSINESS FORMS COMPANY, MINNEAPOLIS

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| 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 Tax or No | Indicate Agricultural Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| U. S. of America | | 1 | NE ¼ of NE ¼ | 17 | 143 | 27 | | | | | Un | | | | | | | | | | | | |
| U. S. of America | | 2 | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 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 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 7 | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 8 | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| State of Minnesota | | 9 | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 10 | | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 11 | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 12 | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 13 | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 14 | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | | |
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| U. S. of America | | 16 | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 17 | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 18 | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 19 | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
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| | Sold for Taxes | 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) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead ..... Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | | Paid: When Paid: Month | Day | Year | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
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# Assessment Roll and Tax List of Real Property in the Town of Bay River; Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD · WILLIS DUNN 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 | 100ths | No. School District | Indivisible Agricultural Tax or No | Indivisible Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars) | BUILDINGS and Other Structures (Dollars) | MACHINERY Permanently Attached to Real Estate (Dollars) | TOTAL True and Full Value (Dollars) | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars) | RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars) | ALL OTHER: Homestead Up to $4,000 25% (Dollars) | ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars) | ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars) | TOTAL ASSESSED VALUE (Dollars) | Total Assessed Value of Real Property Equalized by the Board of Review (Dollars) | FINAL EQUALIZED VALUE (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | State of Minnesota | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Emil Vogel | | NE¼ of NE¼ | 18 | 143 | 27 | | | | Un | | | | | | | | | | | | | |
| 2 | U. S. of America | | NW¼ of NE¼ | | | | 40 | | | yes | yes | 460 / 230 | 350 | | 810 / 580 | 162 / 116 | | | | | 116 | 162 | |
| 3 | | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Walter Nelson | | NE¼ of NW¼ Lot 1 less W½ of S½ (7.65 acs) | | | | 40 | | | yes | yes | 110 / 55 | | | 110 / 55 | 22 / 11 | | | | | 11 | 22 | |
| 7 | " " | | ~~NW¼ of NW¼~~ | | | | 22.95 | | | yes | yes | 260 / 130 | 525 | | 785 / 655 | 157 / 131 | | | | | 131 | 157 | |
| 8 | State of Minnesota | | ~~SW¼ of NW¼~~ } L. 27.64 acs. of Lot 2 and | | | | | | | | | | | | | | | | | | | | |
| 9 | | | of SE¼ of NW¼ } | | | | | | | | | | | | | | | | | | | | |
| 10 | Mary Melrose Dean | | 71.43 84 acs of Lot 2 + of S½ of NW¼ | | | | 43.84 | | | no | no | 334 / 167 | 25 | | 359 / 192 | 119 x / 64 | | | | | 67 | 119 | |
| 11 | State of Minnesota | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 12 | Marie Lonjue | | ~~NW¼ of SW¼~~ Lot 3 | | | | 32.36 | | | yes | no | 270 / 135 | 100 | | 370 / 235 | 74 / 47 | | | | | 47 | 74 | |
| 13 | Virgil P. Lundeen (Deceased) & Lt. Nora J. Ellison | | ~~SW¼ of SW¼~~ " 4 | | | | 33.24 | | | yes | yes | 90 / 45 | | | 90 / 65 | 18 / 9 | | | | | 9 | 18 | |
| 14 | Adolph Lonjue | | SE¼ of SW¼ | | | | 40 | | | no | no | 90 / 42 | | | 90 / 42 | | 28 x / 14 | | | | 14 | 28 | |
| 15 | Walter L. Nelson | | W½ of S½ of Lot 1 | | | | 7.65 | | | yes | yes | 20 / 10 | | | 20 / 10 | 4 / 2 | | | | | 2 | 4 | |
| 16 | U. S. of America | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | Harry L. Henring | | NW¼ of SE¼ | | | | 40 | | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| 18 | " " | | SW¼ of SE¼ | | | | 40 | | | yes | yes | 570 / 290 | 285 | | 855 / 575 | 172 / 115 | | | | | 115 | 172 | |
| 19 | U. S. of America | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 2390 / 1194 | 1285 | | 3585 / 2434 | 628 / 440 | 147 / 78 | | | | 518 | 775 | |

| | SOLD FOR TAXES | VARIATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars) | District No. 138 Rate 23 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 6.60 Mills ($ cts.) | TOTAL GENERAL TAX ($ cts.) | SPECIAL TAXES ($ cts.) | SPECIAL TAXES ($ cts.) | TOTAL TAXES ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | |
| 2 | | # | 162 | | | | 38 08 | | | | | 38 08 |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | # | 22 | | | | 5 18 | | | | | 5 18 |
| 7 | | # | 157 | | | | 36 90 | | | | | 36 90 |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | 119 | | | | 27 96 | 78 | | | | 28 74 |
| 11 | | | | | | | | | | | | |
| 12 | SOLD FOR TAXES | # | 74 | | | | 17 40 | | | | | 17 40 |
| 13 | | # | 18 | | | | 4 24 | | | | | 4 24 |
| 14 | SOLD FOR TAXES | | 28 | | | | 6 58 | 18 | | | | 6 76 |
| 15 | | # | 4 | | | | 94 | | | | | 94 |
| 16 | | | | | | | | | | | | |
| 17 | | # | 18 | | | | 4 24 | | | | | 4 24 |
| 18 | | # | 173 | | | | 40 66 | | | | | 40 66 |
| 19 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | |
| | | No | 638 / 465 / 173 | | | | 182 18 | 96 | | | | 183 14 |

| | PAID | WHEN PAID: Month | Day | Year | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | |
| 2 | PAID IN FULL | JAN | 21 | 1947 | 364 | 38 08 | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | PAID IN FULL | OCT | 24 | 1947 | 11417 | | | | 4 28 | 147 | | | | | |
| 7 | ~~PAID~~ IN FULL | OCT | 24 | 1947 | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | 28 74 | 161 | |
| 11 | | | | | | | | | | | | | | | |
| 12 | 2nd Half Paid | Nov | 6 | 1947 | 12371 | | | | | | | | | | |
| 13 | 1st Half Paid | JUN | 19 | 1947 | 8702 | | 2 12 | | 2 12 | | | | 17 40 | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | PAID IN FULL | OCT | 24 | 1947 | 11417 | | | | 94 | 03 | | | 6 76 | | |
| 16 | | | | | | | | | | | | | | | |
| 17 | 2nd Half Paid / 1st Half Paid | NOV - 4 1947 / JUN 11 1947 | | | 12133 | | | | | | | | | | |
| 18 | 2nd Half Paid / 1st Half Paid | NOV - 4 1947 / JUN 11 1947 | | | 12227 | | 23 45 | | 23 45 | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD 41108-3416 Duplicate, Minnesota

| | 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 Tax or No | Indicate Homestead Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nellie Schermann | | NE¼ of NE¼ | 19 | 143 | 27 | 40 | 35 | Un | yes | yes | 45 | | | 90 | 18 | | | | | | | |
| | Geo. Russell + Bertha Campbell | | | | | | | | | | | 45 | | | 45 | 9 | | | | | | | |
| 2 | | | NW¼ of NE¼ | | | | 40 | 25 | | yes | yes | 45 | | | 90 | 18 | | | | | 9 | 18 | |
| | " " " " | | | | | | | | | | | 45 | | | 45 | 9 | | | | | | | |
| 3 | | | SW¼ of NE¼ | | | | 40 | 32 | | yes | yes | 40 | | | 80 | 16 | | | | | 8 | 16 | |
| 4 | Nellie Schermann | | SE¼ of NE¼ | | | | 40 | 41 | | yes | yes | 320 | 450 | | 770 | 154 | | | | | 154 | 218 | |
| | State of Minnesota | | 8.95 acs. of Lot 3 NW¼ on S. side of Ry. | | | | | | | | | | | | | | | | | | | | |
| 5 | Louis W. Campbell | | Bartenly 45.9 acs of NW¼ | | | | | | | | | 472 | | | 472 | 158.33 | | | | | | | |
| 6 | | | NE¼ of NW¼ | | | | 45 | 91 | | yes | yes | 206 | 381 | | 587 | 117 | | | | | 117 | 158 | |
| | Hazel E. + Virgil Sundeen | Alfred J. Olson | Bartenly 41.40 acs. of NW¼ N. of Ry. | | | | | | | | | 220 | | | 220 | 154 | | | | | | | |
| | | | NW¼ of NW¼ less Ry. Rt. Wy. | | | | 41 | 40 | | yes | yes | 210 | 350 | | 560 | 112 | | | | | 112 | 154 | |
| | Louis W. Campbell | | Central 50 acs. of NW¼ | | | | | | | | | 120 | | | 120 | 24 | | | | | | | |
| 8 | | | SW¼ of NW¼ | | | | 50 | | | yes | yes | 60 | | | 60 | 12 | | | | | 12 | 24 | |
| 9 | | | SE¼ of NW¼ | | | | | | | | | | | | | | | | | | | | |
| | | | All E. of Ry. of Lot 3 + of NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 10 | | | All that part of NE¼ of SW¼ of Lot 3 W. of Ry. | | | | 29 | 08 | | yes | yes | 70 | | | 70 | 14 | | | | | | | |
| | | | | | | | | | | | | 35 | | | 35 | 7 | | | | | 7 | 14 | |
| 11 | Fred W. Anderson | | NE¼ of SW¼ | | | | 45 | 24 | | no | yes | 340 | | | 340 | | | | | | | | |
| | | | | | | | | | | | | 170 | 205 | | 375 | | 125 | | | | 125 | 181 | |
| 12 | | | NW¼ of SW¼ | | | | | | | | no | | | | | | | | | | | | |
| 13 | U. S. of America | | SW¼ of SW¼ Lot 4 | | | | | | | | | | | | | | | | | | | | |
| 14 | Olga Agard Armstrong | | SE¼ of SW¼ less 1 Rd. Lying N. of Ry. Rt. Wy. | | | | 37 | 87 | | | yes | 220 | | | 220 | | 158 | | | | | | |
| | | | | | | | | | | | | 146 | 184 | | 330 | | 110 | | | | 110 | 158 | |
| | State of Minnesota | | That part of SE¼ of SW¼ Lying N. of Rt. Wy. | | | | | | | | | | | | | | | | | | | | |
| 15 | State of Minnesota | | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | State of Minnesota | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 18 | State of Minnesota (Contr. to Ashley C. Anderson) | | SW¼ of SE¼ less Rd. | | | | 37 | 85 | | no | no | 84 | | | 84 | | 28 | | | | | | |
| | | | | | | | | | | | | 42 | | | 42 | | 14 | | | | 14 | 28 | |
| 19 | State of Minnesota (Alfred Anderson) | | SE¼ of SE¼ | | | | 40 | 83 | | yes | yes | 324 | | | 324 | 72 | | | | | | | |
| | | | | | | | | | | | | 162 | 38 | | 200 | 40 | | | | | 40 | 72 | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 489 | 61 | | | | 2962 | | | 4370 | 642 | 367 | | | | | | |
| | | | | | | | | | | | | 1408 | 1668 | | 3069 | 168 | 347 | | | | 717 | 1059 | |

Cass County, Minnesota, for Taxes for the Year 1946.

| | Sold for Taxes | Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 22.2 Mills | District No. | District No. | District No. | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.60 Mills | Total General Tax | Special Taxes | Total Taxes | | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | SOLD FOR TAXES | H 18 | | | | 424 | | | | 424 | 1 | | | | | | | | | | | 424 | | |
| 2 | | H 18 | | | | 424 | | | | 424 | 2 | | | | | | | | | | | 424 | 8 | 466 |
| 3 | | H 16 | | | | 376 | | | | 376 | 3 | | | | | | | | | | | 376 | 8 | 414 |
| 4 | SOLD FOR TAXES | H 218 | | | | 5124 | | | | 5124 | 4 | | | | | | | | | | | 5124 | | |
| 5 | | | | | | | | | | | 5 | | | | | | | | | | | | | |
| 6 | | H 158 | | | | 3714 | | | | 3714 | 6 | Part Paid | JUN 18 1947 | 7038 | | 30.00 | | | | | | | | |
| 7 | | H 154 | | | | 3620 | | | | 3620 | 7 | 2nd Half Paid<br>1st Half Paid | NOV 6 1947<br>JUN 19 1947 | 12371<br>8702 | | 1810 | | 1810 | | | | 7148 | 785 | Balance 7.24 |
| 8 | | H 24 | | | | 564 | | | | 564 | 8 | Part Paid | JUN 18 1947 | | | | | | | | | | | |
| 9 | | | | | | | | | | | 9 | | | 9031 | | 266 | | | | | | 4318 | 474 | Balance 2.28 |
| 10 | | H 14 | | | | 330 | | | | 330 | 10 | Part Paid | JUN 18 1947 | | | | | | | | | | | |
| 11 | | 181 | | | | 4254 | 120 | | | 4374 | 11 | 1st Half Paid<br>2nd Half Paid | JUN 13 1947<br>NOV - 3 1947 | 8379<br>12492 | | 2187 | | 2187 | | | | 1944 | 217 | |
| 12 | | | | | | | | | | | 12 | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | 13 | | | | | | | | | | | | | |
| 14 | SOLD FOR TAXES | 158 | | | | 3714 | 104 | | | 3818 | 14 | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | 15 | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | 17 | | | | | | | | | | | | | |
| 18 | SOLD FOR TAXES | 28 | | | | 658 | 18 | | | 676 | 18 | | | | | | | | | | | 38.18 | | |
| 19 | SOLD FOR TAXES | H 72 | | | | 1692 | | | | 1692 | 19 | | | | | | | | | | | 676 | | |
| 20 | | | | | | | | | | | 20 | | | | | | | | | | | 1692 | | |
| | | H 672<br>NH 387<br>1059 | | | | 24894 | 242 | | | 25136 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | 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 Yes or No | Indicate Non-Homestead Yes or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars) | BUILDINGS and Other Structures (Dollars) | MACHINERY Permanently Attached to Real Estate (Dollars) | TOTAL True and Full Value (Dollars) | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars) | RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars) | ALL OTHER: Homestead Up to $9,000 25% (Dollars) | ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars) | MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars) | TOTAL ASSESSED VALUE (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | FINAL EQUALIZED VALUE (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Harold Ringstrom | | NE ¼ of NE ¼ | 20 | 143 | 27 | 40 | | yes ~~no~~ | | 90 45 | | | 90 45 | 18 9 | | | | | 9 | 18 | |
| 2 | U. S. of America | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 3 | U. S. of America | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 4 | Harold Ringstrom | | SE ¼ of NE ¼ | | | | 40 | | yes ~~no~~ | | 90 45 | | | 90 45 | 18 9 | | | | | 9 | 18 | |
| 5 | | | | | | | | | | | | | | | | | | | | | | |
| 6 | U. S. of America | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 7 | Earnest Schermann | | NW ¼ of NW ¼ | | | | 40 | | ~~no~~ yes | | 340 170 | 70 | | 510 240 | | 136 80 | | | | 80 | 136 | |
| 8 | Amanda M. Peterson | | SW ¼ of NW ¼ | | | | 40 | | ~~no~~ yes | | 96 48 | | | 96 48 | | 32 16 | | | | 16 | 32 | |
| 9 | U. S. of America | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | E. H. Woolsey | Olaf Johnson | NE ¼ of SW ¼ | | | | 40 | | yes ~~no~~ | | 80 40 | | | 80 40 | 16 8 | | | | | 8 | 16 | |
| 12 | P. H. Peterson | | NW ¼ of SW ¼ | | | | 40 | | yes ~~no~~ | | 80 40 | | | 80 40 | 16 8 | | | | | 8 | 16 | |
| 13 | " " | | SW ¼ of SW ¼ | | | | 40 | | yes ~~no~~ | | 340 170 | 625 | | 965 785 | 193 157 | | | | | 157 | 193 | |
| 14 | " " | | SE ¼ of SW ¼ | | | | 40 | | yes ~~no~~ | | 80 40 | | | 80 40 | 16 8 | | | | | 8 | 16 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 17 | E. H. Woolsey | Olaf Johnson | NW ¼ of SE ¼ | | | | 40 | | yes ~~no~~ | | 80 40 | | | 80 40 | 16 8 | | | | | 8 | 16 | |
| 18 | " " | | SW ¼ of SE ¼ | | | | 40 | | yes ~~no~~ | | 416 208 | 372 | | 788 580 | 157 116 | | | | | 116 | 157 | |
| 19 | U. S. of America | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | 1692 846 | 1067 | | 2759 1913 | 450 325 | 168 96 | | | | 421 | 618 | |

| | SOLD FOR TAXES | VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars) | District No. 2 Rate 23 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 6.60 Mills ($ cts.) | TOTAL GENERAL TAX ($ cts.) | SPECIAL TAXES ($ cts.) | SPECIAL TAXES ($ cts.) | TOTAL TAXES ($ cts.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | # 18 | | | | | 424 | | | | | 424 |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | # 18 | | | | | 424 | | | | | 424 |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | SOLD FOR TAXES | 136 | | | | | 3196 | 90 | | | | 3286 |
| 8 | | 32 | | | | | 752 | 22 | | | | 774 |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | # 16 | | | | | 376 | | | | | 376 |
| 12 | | # 16 | | | | | 376 | | | | | 376 |
| 13 | SOLD FOR TAXES | # 193 | | | | | 4536 | | | | | 4536 |
| 14 | SOLD FOR TAXES | # 16 | | | | | 376 | | | | | 376 |
| 15 | | | | | | | | | | | | |
| 16 | | # 16 | | | | | 376 | | | | | 376 |
| 17 | | # 157 | | | | | 3690 | | | | | 3690 |
| 18 | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | |
| | | # 450 N4 168 618 | | | | | 14522 | 112 | | | | 14634 |

| | PAID | WHEN PAID (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty | November Settlement 1947 ($ cts.) | Penalty | Collections to First Monday in January 1948 ($ cts.) | Penalty | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | PAID IN FULL | APR - 7 1947 | | | | | | | | | | | |
| 2 | | | 4404 | | 941 | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | PAID IN FULL | APR - 7 1947 | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | 32.86 | 36.15 | |
| 8 | 1st Half Paid | FEB 24 1947 | 2629 | 387 | | | | | | | 387 | 426 | |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | PAID IN FULL | JUN 25 1947 | 9557 | | 376 | | | | | | | | |
| 12 | 1st Half Paid | FEB 24 1947 | 2629 | 2456 | | | | | | | | | |
| 13 | 1st Half Paid | FEB 24 1947 | | | | | | | | | 1188 | 2067 | |
| 14 | 1st Half Paid | FEB 24 1947 | 2629 | 188 | | | | | | | 2268 | 2495 | |
| 15 | | | | | | | | | | | 188 | 207 | |
| 16 | PAID IN FULL | JUN 25 1947 | | | 4466 | | | | | | | | |
| 17 | PAID IN FULL | JUN 25 1947 | 9557 | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | 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 Applicable Tax or Re | Indicate Applicable Tax or Re | True and Full Valuations: Land Exclusive of Structures and Improvements | Buildings and Other Structures | Machinery Permanently Attached to Real Estate | Total True and Full Value | Assessed Valuations: Rural: Homestead Up to $4,000 20% | Rural: Over $4,000 and Non-Homestead 33⅓% | All Other: Homestead Up to $4,000 25% | All Other: Over $4,000 and Non-Homestead 40% | Machinery Permanently Attached to Real Estate 33⅓% | Total Assessed Value | Total Assessed Value as Equalized by the Board of Review | Final Equalized Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Dollars | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| 1 | U. S. of America | | NE ¼ of NE ¼ | 21 | 143 | 27 | | | | | | | | | | | | | | | | | |
| 2 | U. S. of America | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| 3 | U. S. of America | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | U. S. of America | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 7 | Harold Ringstrom | | NW ¼ of NW ¼ | | | | 40 | | | yes | | 400 / 200 | 250 | | 650 / 450 | 130 / 90 | | | | | 90 | 130 | |
| 8 | " " | | SW ¼ of NW ¼ | | | | 40 | | | yes | | 120 / 60 | | | 120 / 60 | 24 / 12 | | | | | 12 | 24 | |
| 9 | U. S. of America | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | George E. Stafford | | NE ¼ of SW ¼ | | | | 40 | | | no | | 80 / 42 | | | 84 / 42 | 28 / 14 | | | | | 14 | 28 | |
| 12 | " " | | NW ¼ of SW ¼ | | | | 40 | | | no | | 96 / 48 | | | 96 / 48 | 32 / 16 | | | | | 16 | 32 | |
| 13 | " " | | SW ¼ of SW ¼ | | | | 40 | | | no | | 78 / 39 | | | 78 / 39 | 26 / 13 | | | | | 13 | 26 | |
| 14 | " " | | SE ¼ of SW ¼ | | | | 40 | | | no | | 84 / 42 | | | 84 / 42 | 28 / 14 | | | | | 14 | 28 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | Oscar C. Johnson | | NW ¼ of SE ¼ | | | | 40 | | | yes | | 80 / 40 | | | 80 / 40 | 16 / 8 | | | | | 8 | 16 | |
| 18 | " " | | SW ¼ of SE ¼ | | | | 40 | | | yes | | 432 / 216 | 324 | | 666 / 450 | 133 / 90 | | | | | 90 | 133 | |
| 19 | State of Minnesota | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 300 | | | | | 1374 / 687 | 484 | | 1858 / 1171 | 303 / 200 | 114 / 57 | | | | 257 | 417 | |

Cass County, Minnesota, for Taxes for the Year 1946.

| | Sold for Taxes | Validations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 33 Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.6 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
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| 7 | | H 130 | | | | 30 56 | | | | 30 56 | 7 | 1st Half Paid APR - 7 1947 / 2nd Half Paid NOV 7 1947 | | | | | | | | | | | |
| 8 | | H 24 | | | | 5 64 | | | | 5 64 | 8 | 1st Half Paid APR - 7 1947 / 2nd Half Paid NOV 7 1947 | | | 15 10 | | | | | | | | |
| 9 | | | | | | | | | | | 9 | | | | | | 18 10 | | | | | | |
| 10 | | | | | | | | | | | 10 | | | | | | | | | | | | |
| 11 | | 28 | | | | 6 58 | 18 | | | 6 76 | 11 | PAID IN FULL MAY 31 1947 | | | | | | | | | | | |
| 12 | | 32 | | | | 7 52 | 22 | | | 7 74 | 12 | PAID IN FULL MAY 31 1947 | 7766 | | 27 56 | | | | | | | | |
| 13 | | 26 | | | | 6 12 | 18 | | | 6 30 | 13 | PAID IN FULL MAY 31 1947 | | | | | | | | | | | |
| 14 | | 28 | | | | 6 58 | 18 | | | 6 76 | 14 | PAID IN FULL MAY 31 1947 | | | | | | | | | | | |
| 15 | | | | | | | | | | | 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | | | 16 | | | | | | | | | | | | |
| 17 | | H 16 | | | | 3 76 | | | | 3 76 | 17 | | | | | | | | | | 3 76 | 4 14 | |
| 18 | | H 133 | | | | 31 26 | | | | 31 26 | 18 | | | | | | | | | | 31 26 | 34 39 | |
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| 20 | | | | | | | | | | | 20 | | | | | | | | | | | | |
| | | H 303 / NH 114 / 417 | | | | 98 02 | 76 | | | 98 78 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | 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 | Indicates Homestead Tax or No | Indicates Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars) | BUILDINGS and Other Structures (Dollars) | MACHINERY Permanently Attached to Real Estate (Dollars) | TOTAL True and Full Value (Dollars) | ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20% (Dollars) | RURAL Over $4,000 and Non-Homestead 33⅓% (Dollars) | ALL OTHER Homestead Up to $4,000 25% (Dollars) | ALL OTHER Over $4,000 and Non-Homestead 40% (Dollars) | MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars) | TOTAL ASSESSED VALUE (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | FINAL EQUALIZED VALUE (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | U. S. of America | | NE ¼ of NE ¼ | 22 | 143 | 27 | | Un | | | | | | | | | | | | | | |
| 2 | U. S. of America | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 3 | State of Minnesota | | 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 | U. S. of America | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 8 | U. S. of America | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 9 | State of Minnesota | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | ~~D. A. Anderson~~ Oscar C. Johnson | | NE ¼ of SW ¼ | | | | 40 | | no | yes | 96 / 48 | | | 96 / 48 | | 32 / 16 | | | | 16 | 32 | |
| 12 | U. S. of America | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 13 | U. S. of America | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 14 | ~~D. A. Anderson~~ Oscar C. Johnson | | SE ¼ of SW ¼ | | | | 40 | | no | yes | 432 / 216 | 150 | | 582 / 366 | | 194 / 122 | | | | 122 | 194 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 17 | Fred C. Joffle | | NW ¼ of SE ¼ | | | | 40 | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| 18 | " " | | SW ¼ of SE ¼ | | | | 40 | | yes | yes | 360 / 180 | 35 | | 395 / 215 | 77 / 43 | | | | | 43 | 77 | |
| 19 | U. S. of America | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 160 | | | | 978 / 489 | 185 | | 1163 / 674 | 77 / 52 | 226 / 152 | | | | 190 | 328 | |

| | SOLD FOR TAXES | EDUCATIONS BY SCHOOL DISTRICTS AS CERTIFIED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills | District No. Nolan Rate 235 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 6.60 Mills ($ cts.) | TOTAL GENERAL TAX ($ cts.) | SPECIAL TAXES ($ cts.) | SPECIAL TAXES ($ cts.) | TOTAL TAXES ($ cts.) | PAID | WHEN PAID (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | REMARKS |
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| 11 | | 32 | | | | | 752 | 22 | | | | 774 | | | | | | | | | | 774 | 8.51 | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | 194 | | | | | 4560 | 128 | | | | 4688 | | | | | | | | | | 4688 | 51.57 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | H 18 | | | | | 424 | | | | | 424 | PAID IN FULL | JAN 27 1947 | 739 | 22 80 | | | | | | | | |
| 18 | | H 79 | | | | | 1856 | | | | | 1856 | PAID IN FULL | JAN 27 1947 | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | H 97 / NH 226 / 323 | | | | | 7592 | 150 | | | | 7742 | | | | | | | | | | | | |

Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD — Miller-Davis 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 / 100ths) | No. School District | Indicate Homestead Yes or No | Indicate Applications Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | U. S. of America | | NE ¼ of NE ¼ | 23 | 143 | 27 | | Un | | | | | | | | | | | | | | |
| 2 | U. S. of America | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 3 | U. S. of America | | 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 | U. S. of America | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 8 | U. S. of America | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 9 | State of Minnesota | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | State of Minnesota | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 12 | State of Minnesota | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 13 | State of Minnesota | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 14 | State of Minnesota | | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 17 | U. S. of America | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 18 | ~~State of Minnesota~~ (Center to Guy Robinson) | (Rollins) | SW ¼ of SE ¼ | | | | 40 | | no | yes | 78 / 39 | | | 78 / 39 | 26 / 13 | | | | | 13 | 26 | |
| 19 | ~~State of Minnesota~~ ( " " " ) | | SE ¼ of SE ¼ | | | | 40 | | no | yes | 270 / 135 | | | 270 / 135 | 90 / 45 | | | | | 45 | 90 | |
| 20 | | | | | | | | | | | 348 / 174 | | | 348 / 174 | 116 / 58 | | | | | 58 | 116 | |

| | Sold for Taxes | Relations by School Districts as Corrected by Department of Taxation: District No. ..... Rate ..... Mills | District No. 6 Rate 23 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.6 Mills | Total General Tax | Special Taxes | Total Taxes | | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
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| 17 | | | | | | | | | | | | 17 | | | | | | | | | | | | | |
| 18 | | | 26 | | | | 612 | 18 | 630 | | 630 | 18 | PAID IN FULL | AUG 7 1947 | 10557 | | | | | | | | | | |
| 19 | | | 90 | | | | 2176 | 60 | 2236 | | 2236 | 19 | PAID IN FULL | JUL 25 1947 | 10417 | | | Abated | 6.30 | 13 | | | | | Orig. of 12.10 Abated |
| 20 | | 11 / 114 | | | | | 2728 | 78 | | | 2806 | 20 | | | | | | | 9.66 | | | | | | |

Form 4 CD

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| | | |

Form 4 CD (Will save time if this is typed)

# Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1946.



| | In whose name assessed | To whose transferred | Description of property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 100ths) | No. School District | Indicate special Tax Dist. | Indicate Agricultural Tax Dist. | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars / Cts.) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | U. S. of America | | NE¼ of NE¼ | 25 | 143 | 27 | | | | | | | | | | | | | | | | |
| 2 | U. S. of America | | NW¼ of NE¼ | | | | | | | | | | | | | | | | | | | |
| 3 | U. S. of America | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Ray & Rose E. Robbins | | NE¼ of NW¼ | | | | 40 | | yes | yes | 80 / 40 | | | 80 / 40 | 16 / 8 | | | | | 8 | 16 | |
| 7 | " " " | | NW¼ of NW¼ | | | | 40 | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| 8 | Ray Robbins | | SW¼ of NW¼ | | | | 40 | | yes | yes | 332 / 166 | 354 | | 686 / 520 | 137-1 / 104 | | | | | 104 | 137 | |
| 9 | Charles B. Robbins | | SE¼ of NW¼ | | | | 40 | | yes | yes | 120 / 60 | | | 120 / 60 | 24 / 12 | | | | | 12 | 24 | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | U. S. of America | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| 12 | U. S. of America | | NW¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| 13 | U. S. of America | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| 14 | U. S. of America | | SE¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | ~~Geo. Godfrey~~ Wm. J. & Mabel R. VanCampen | | NE¼ of SE¼ | | | | 40 | | yes | yes | 120 / 60 | | | 120 / 60 | 24 / 12 | | | | | 12 | 24 | |
| 17 | " " " | | NW¼ of SE¼ | | | | 40 | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| 18 | " " " | | SW¼ of SE¼ | | | | 40 | | yes | yes | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| 19 | " " " | | SE¼ of SE¼ | | | | 40 | | yes | yes | 412 / 206 | 104 | | 516 / 310 | 103-1 / 62 | | | | | 62 | 103 | |
| 20 | | | | | | | | | | | 1334 / 667 | 458 | | 1792 / 1125 | 358 / 225 | | | | | 225 | 358 | |
| | | | | | | | 320 | | | | | | | | | | | | | | | |

| | Sold for Taxes | Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars) | District No. 1 Rate 23.5 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 6.6 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
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| 6 | | # 16 | | | | | 376 | | | | | 376 | 6 | PAID IN FULL | MAY 20 1947 | | | | | | | | | | | | |
| 7 | | # 18 | | | | | 424 | | | | | 424 | 7 | PAID IN FULL | MAY 20 1947 | 6245 | | 4684 | | | | | | | | | |
| 8 | | # 137 | | | | | 3220 | | | | | 3220 | 8 | PAID IN FULL | MAY 20 1947 | | | | | | | | | | | | |
| 9 | | # 24 | | | | | 564 | | | | | 564 | 9 | PAID IN FULL | MAY 20 1947 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | 10 | | | | | | | | | | | | | | |
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| 15 | | | | | | | | | | | | | 15 | | | | | | | | | | | | | | |
| 16 | SOLD FOR TAXES | # 24 | | | | | 564 | | | | | 564 | 16 | PAID IN FULL | JUL 22 1947 | | | | | | | | | | | | |
| 17 | SOLD FOR TAXES | # 18 | | | | | 424 | | | | | 424 | 17 | PAID IN FULL | JUL 22 1947 | 6313 | | | | 3832 | 76 | | | | | | |
| 18 | SOLD FOR TAXES | # 18 | | | | | 424 | | | | | 424 | 18 | PAID IN FULL | JUL 22 1947 | | | | | | | | | | | | |
| 19 | SOLD FOR TAXES | # 103 | | | | | 2420 | | | | | 2420 | 19 | PAID IN FULL | JUL 22 1947 | | | | | | | | | | | | |
| 20 | | # 358 / 14 | | | | | 8416 | | | | | 8416 | 20 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 6 CD · Miller Davis 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 / 100ths) | No. School District | Inf. Homestead Tax or No | Inf. Agricultural Tax or No | True and Full Valuations: Land Exclusive of Structures Other Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| James Robbins | | 1 NE¼ of NE¼ | 26 | 143 | 27 | 40 | | Mortgage | | 320 | | | 320 | 64 | | | | | | | |
| U. S. of America | | 2 NW¼ of NE¼ | | | | | | | | 160 | 150 | | 310 | 62 | | | | | 62 | 124 | |
| James Robbins | | 3 SW¼ of NE¼ | | | | 40 | | Mortgage | | 120 | | | 120 | 24 | | | | | | | |
| " " | | 4 SE¼ of NE¼ | | | | 40 | | Mortgage | | 60 | | | 60 | 12 | | | | | 12 | 24 | |
| | | 5 | | | | | | | | 80 | | | 80 | 16 | | | | | | | |
| U. S. of America | | 6 NE¼ of NW¼ | | | | | | | | 40 | | | 40 | 8 | | | | | 8 | 16 | |
| U. S. of America | | 7 NW¼ of NW¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 8 SW¼ of NW¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 9 SE¼ of NW¼ | | | | | | | | | | | | | | | | | | | |
| | | 10 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 11 NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 12 NW¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 13 SW¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 14 SE¼ of SW¼ | | | | | | | | | | | | | | | | | | | |
| | | 15 | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 16 NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 17 NW¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 18 SW¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 19 SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 520 | 150 | | 670 | 134 | | | | | 82 | 134 | |
| | | | | | | | | | | 280 | | | 410 | 82 | | | | | | | |

| Sold for Taxes | Valuations by School Districts as Revised by Department of Taxation: District No. ..... Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.60 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Penalty | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | 14 94 | | | | | 22 10 | | | | 22 10 | 1 | PAID IN FULL MAY 20 1947 | 6344 | | 22 10 | | | | | | | | | |
| 2 | | | | | | | | | | | 2 | | | | | | | | | | | | | |
| 3 | 14 24 | | | | | 5 64 | | | | 5 64 | 3 | PAID IN FULL MAY 20 1947 | 6344 | | 9 40 | | | | | | | | | |
| 4 | 14 16 | | | | | 3 76 | | | | 3 76 | 4 | PAID IN FULL MAY 20 1947 | | | | | | | | | | | | |
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| | 14 134 | | | | | 31 50 | | | | 31 50 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD · WILLIS DAVIS 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 / 1000ths) | No. School District | Indicate Homestead or Non-Homestead | Indicate Agricultural or Non-Agricultural | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| U. S. of America | | 1 | NE ¼ of NE ¼ | 27 | 143 | 27 | | Un | | | | | | | | | | | | | | |
| U. S. of America | | 2 | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 3 | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| | | 4 | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| | | 5 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 6 | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| Jerry Operate | Harry Camp | 7 | NW ¼ of NW ¼ | | | | 40 | | no yes | | 102 / 51 | | | 102 / 51 | | 34 / 17 | | | | 17 | 34 | |
| U. S. of America | | 8 | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 9 | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| | | 10 | | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 11 | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| U. S. of America | | 12 | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| Dubmage Carnell | Est. of Helmer Peterson | 13 | SW ¼ of SW ¼ | | | | 40 | | no yes | | 332 / 166 | 149 | | 481 / 315 | | 160 / 105 | | | | 105 | 160 | |
| Carl Peterson | | 14 | SE ¼ of SW ¼ | | | | 40 | | yes yes | | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| | | 15 | | | | | | | | | | | | | | | | | | | | |
| Olaf Johnson | | 16 | NE ¼ of SE ¼ | | | | 40 | | yes yes | | 90 / 45 | | | 90 / 45 | 18 / 9 | | | | | 9 | 18 | |
| U. S. of America | | 17 | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| Carl H. Peterson | | 18 | SW ¼ of SE ¼ | | | | 40 | | yes yes | | 360 / 180 | 200 | | 560 / 380 | 112 / 76 | | | | | 76 | 112 | |
| Olaf Johnson | | 19 | SE ¼ of SE ¼ | | | | 40 | | yes yes | | 412 / 206 | 84 | | 496 / 290 | 99 / 58 | | | | | 58 | 99 | |
| | | 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 240 | | | | 1386 / 692 | 433 | | 1819 / 1186 | 247 / 152 | 194 / 122 | | | | 374 | 441 | |

| | Sold for Taxes | Variations by School Districts as Expressed by Department of Taxation: District No. / Rate (Dollars) | District No. / Rate (Dollars) | District No. / Rate (Dollars) | District No. / Rate (Dollars) | Rate and Tax Less Homestead Exemption ……Mills ($ cts.) | State Tax on Non-Homestead 660 Mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| 7 | | 34 | | | | 8.00 | 22 | | | | 822 | 1st Half Paid / 2nd Half Paid | JUN 26 1947 / NOV 10 1947 | 9543 / 11224 | | 411 | | 411 | | | | | |
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| 13 | | 160 | | | | 2.16 / 37.60 | .56 / 106 | Abatement #3285 | | | 3866 | PAID IN FULL | MAY 1 1947 | 4304 | | 2194 | | | | | | | | 16.92 Abated |
| 14 | 4 | 18 | | | | 424 | | | | | 424 | PAID IN FULL | JUN 10 1947 | 8160 | | 424 | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 4 | 18 | | | | 424 | | | | | 424 | 1st Half Paid / 2nd Half Paid | MAY 27 1947 / OCT 29 1947 | 6483 / 11440 | | 212 | | 212 | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 4 | 112 | | | | 2632 | | | | | 2632 | PAID IN FULL | JUN 10 1947 | 8160 | | 2632 | | | | | | | | |
| 19 | 4 | 99 | | | | 2326 | | | | | 2326 | 1st Half Paid / 2nd Half Paid | MAY 27 1947 / OCT 29 1947 | 6483 / 11440 | | 1163 | | 1163 | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4 297 / 44 194 / 441 | | | | 103.66 | 1.28 | | | | 10494 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 1 CD. MILLER SAFE 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 | 100ths | No. School District | Indicate Homestead Tax as Yes or No | Indicate Agricultural Tax as Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements | Buildings and Other Structures | Machinery Permanently Attached to Real Estate | Total True and Full Value | Assessed Valuations: Rural: Homestead Up to $4,000 20% | Rural: Over $4,000 and Non-Homestead 33⅓% | All Other: Homestead Up to $4,000 25% | All Other: Over $4,000 and Non-Homestead 40% | Machinery Permanently Attached to Real Estate 33⅓% | Total Assessed Value | Total Assessed Value Equalized by the Board of Review | Final Equalized Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| 1 | Harry Camp | | NE¼ of NE¼ | 28 | 143 | 27 | 40 | | | Yes | No | 348 | | | 348 | | 116 | | | | | | |
| | Oliver M. Parker | | | | | | | | | | | 174 | | | 174 | | 58 | | | | 58 | 116 | |
| 2 | | | NW¼ of NE¼ | | | | 40 | | | No | Yes | 252 | | | 631 | | 210 | | | | | | |
| | | | | | | | | | | | | 226 | 179 | | 405 | | 135 | | | | 135 | 210 | |
| 3 | " " | | SW¼ of NE¼ | | | | 40 | | | No | Yes | 120 | | | 120 | | 30 | | | | 30 | | |
| | | | | | | | | | | | | 60 | | | 60 | | ~~77~~ | | | | ~~77~~ | 40 | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | |
| | Oliver M. Parker | Joseph Antoinette Robinson | NE¼ of NW¼ | | | | 40 | | | No | Yes | 96 | | | 96 | | 32 | | | | | | |
| 6 | | | | | | | | | | | | 48 | | | 48 | | 16 | | | | 16 | 32 | |
| 7 | Harvey R. & Beulah B. Hinckley | | NW¼ of NW¼ less 2 ac Cemetery | | | | 38 | | | No | ~~No~~ | 39 | | | 39 | | 13 | | | | 13 | 26 | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | SW¼ of NW¼ | | | | | | | | | | | | | | | | | | | | |
| 9 | U. S. of America | | SE¼ of NW¼ | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | NW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | SE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | SW¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 195 | | | | | 1094 | | | 1273 | | 424 | | | | | | |
| | | | | | | | | | | | | 547 | 179 | | 726 | | 242 | | | | 242 | 424 | |

| | Sold for Taxes | Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills | District No. 1 Rate 22.5 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.62 Mills | Total General Tax | Special Taxes | | | | Total Taxes | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | 116 | | | | | 2726 | 76 | | | | | | 2802 | 1st Half Paid | JUN 26 1947 | 9843 | | 140 1 | | | | | | | | |
| | | | | | | | | | | | | | | | 2nd Half Paid | NOV 10 1947 | 11559 | | | | | | | | | | |
| 2 | | 210 | | | | | 4936 | 138 | | | | | | 5074 | 1st Half Paid | JUN 26 1947 | | | | | | | | | | | |
| | | | | | | | | | | | | | | | 2nd Half Paid | SEP 26 1947 | 10844 | | 302 0 | | | | | | | | |
| 3 | | 40 | | | | | 940 | 26 | | | | | | 966 | 1st Half Paid | JUN 26 1947 | | | | | 30 20 | | | | | | |
| | | | | | | | | | | | | | | | 2nd Half Paid | SEP 26 1947 | 11050 | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 6 | | 32 | | | | | 752 | 22 | | | | | | 774 | 1st Half Paid | JUN 26 1947 | 9844 | | 28 9 | | 38 7 | | | | | | |
| | | | | | | | | | | | | | | | 2nd Half Paid | SEP 26 1947 | 11050 | | | | | | | | | | |
| 7 | | 26 | | | | | 612 | 18 | | | | | | 630 | PAID IN FULL | JUN 11 1947 | 8226 | | 6 30 | | | | | | | | |
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| | | H Nt 124 | | | | | 9966 | 280 | | | | | | 10246 | | | | | | | | | | | | | |

Form 4 CD

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



| | In Whose Name Assessed | To Whom Transferred | Description of Property: Subdivision | Sec. or Lot | Town or Block | Range | Number of Acres of Land (Acres / 1000s) | No. School District | Indicate Homestead Tax Paid Yes or No | Indicate Homestead Tax Paid Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | U. S. of America | Joseph & Gertrude C. Robinson | NE ¼ of NE ¼ | 29 | 143 | 27 | | Un | | | | | | | | | | | | | | |
| 1 | ~~Harvey R. & Beulah B. Hinetaw~~ | | NW ¼ of NE ¼ less E. 1rd. of N. 2 rds. | | | | 39.50 | | no | yes | 82 | | | 82 | | 28 | | | | | | |
| 2 | | | SW ¼ of NE ¼ less E. 1rd. of N. 2 rds. | | | | 39.50 | | yes | yes | 42 | | | 42 | | 14 | | | | | | |
| 3 | U. S. of America | | SE ¼ of NE ¼ | | | | | | | | 412 | 304 | | 716 | 143 | | | | | 14 | 28 | |
| 4 | P. L. Spatgen | | N½ of N½ of NE¼ of SW¼ | | | | 10 | | no | yes | 518 | | | 518 | 102 | | | | | 102 | 143 | |
| 5 | Alice H. Bonick | | NE ¼ of NW ¼ less 1½ acc. | | | | 38.75 | | yes | yes | 18 | | | 18 | | 6 | | | | | | |
| 6 | G. E. + Alice H. Bonick | | NW ¼ of NW ¼ | | | | 40 | | yes | yes | 45 | | | 45 | 9 | | | | | 3 | 6 | |
| 7 | State of Minnesota | | SW ¼ of NW ¼ less Ry. Rd. W. | | | | 40 | | yes | yes | 40 | | | 40 | 8 | | | | | 9 | 18 | |
| 8 | Alice H. Bonick | | SE ¼ of NW ¼ less 13 acc. | | | | 27 | | yes | yes | 268 | | | 268 | 18 | | | | | 8 | 16 | |
| 9 | State of Minnesota | | NW¼ of SW¼ - N½ of Ry. Rd. W. | | | | | | | | 134 | 226 | | 360 | 72 | | | | | 72 | 98 | |
| 10 | ~~Harvey + Dorothy Gossett~~ | Edward H. Goolsby | SW ¼ of SW ¼ less Ry. Rd. W. | | | | 8.03 | | no | no | 18 | | | 18 | | 6 | | | | | | |
| 11 | U. S. of America | | NW ¼ of SW ¼ less 4.2 acc. N. of Ry. Rd. W. | | | | | | | | 9 | | | 9 | | 3 | | | | 3 | 6 | |
| 12 | U. S. of America | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 13 | | | SE ¼ of SW ¼ In Village | | | | | | | | | | | | | | | | | | | |
| 14 | ~~Oliver M. Larson~~ | Thomas Andersen | N½ of S½ of N½ of SW¼ | | | | 10 | | yes | no | 30 | | | 30 | 6 | | | | | 3 | 6 | |
| 15 | State of Minnesota | | NE ¼ of SE ¼ | | | | | | | | 15 | | | 15 | 3 | | | | | | | |
| 16 | | | NW ¼ of SE ¼ Less Block 5 Bay River Village | | | | | | | | | | | | | | | | | | | |
| 17 | | | SW ¼ of SE ¼ Less Bonick Addn. | | | | | | | | | | | | | | | | | | | |
| 18 | A. C. Joffle | | SE ¼ of SE ¼ less 4 acc. school | | | | 38 | | yes | no | 284 | 268 | | 552 | 110 | | | | | 82 | 110 | |
| 19 | Leo. Ethier | | S½ of N½ of NE¼ of SW¼ | | | | 10 | | no | yes | 143 | 51 | | 194 | 37 | | | | | 27 | 37 | |
| 20 | Town of Bay River | | S½ of N½ of NW¼ of SW¼ | | | | | | | | 379 | | | 379 | 73 | | | | | 27 | 37 | |
| | | | S½ of SW¼ of SW¼ | | | | | | | | 672 | 949 | | 1621 | 391 | | | | | 333 | 461 | |

| | Sold for Taxes | Variations 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 | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.66 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | 28 | | | | | 658 | 18 | | | 676 | PAID IN FULL | JUN 11 1947 | | 8226 | 4036 | | | | | | | | |
| 3 | | 14 143 | | | | | 3360 | | | | 3360 | PAID IN FULL | JUN 11 1947 | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | 6 | | | | | 142 | 04 | | | 146 | PAID IN FULL | MAY 12 1947 | | 5775 | 146 | | | | | | | | |
| 6 | | 14 18 | | | | | 424 | | | | 424 | PAID IN FULL | JUN 11 1947 | | 8225 | 8.00 | | | | | | | | |
| 7 | SOLD FOR TAXES | 14 16 | | | | | 376 | | | | 376 | PAID IN FULL | JUN 11 1947 | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | 14 98 | | | | | 2304 | | | | 2304 | PAID IN FULL | JUN 11 1947 | | 8225 | 23.04 | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | 6 | | | | | 142 | 04 | | | 146 | PAID IN FULL | MAY 21 1947 | | 6660 | 146 | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | 14 6 | | | | | 142 | | | | 142 | PAID IN FULL | JUN 26 1947 | | 7845 | 142 | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | 14 110 | | | | | 2586 | | | | 2586 | PAID IN FULL | MAY 23 1947 | | 6573 | 2586 | | | | | | | | |
| 20 | | 37 | | | | | 870 | 24 | | | 894 | PAID IN FULL | MAY 12 1947 | | 6775 | 894 | | | | | | | | |
| | | " 894 | | | | | | | | | | | | | | | | | | | | | | |
| | | NW 37 | | | | | 1104 | 50 | | | 1154 | | | | | | | | | | | | | |
| | | 468 | | | | | | | | | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD BLUE-BAR 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 | 100ths | No. School District | Indicate Homestead Tax or No | Indicate Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Improvements | BUILDINGS and Other Structures | MACHINERY Permanently Attached to Real Estate | TOTAL True and Full Value | ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% | Over $4,000 and Non-Homestead 33⅓% | ALL OTHER: Homestead Up to $4,000 25% | Over $4,000 and Non-Homestead 40% | MACHINERY Permanently Attached to Real Estate 33⅓% | TOTAL ASSESSED VALUE | Total Assessed Value as Equalized by the Board of Review | FINAL EQUALIZED VALUE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Acres | 100ths | | | | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars | Dollars |
| | State of Minnesota | | 1 N E ¼ of N E ¼ less 13.2 acs Rd + 3.0 acs Rd + 2.83 acs Ry Rt of Way | | | | 143.27 | | Un | | | | | | | | | | | | | | |
| | Olga Agard Armstrong | | 2 N W ¼ of N E ¼ less 1 acre Cemetery + less 1 acre Rd + Ry Rt of Way | | | | 35.50 | | | no | yes | 108 54 | | | 108 54 | | 36 18 | | | | 18 | 36 | |
| | U. S. of America | | 3 S W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 4 S E ¼ of N E ¼ less Ry Rt of Way | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 5 That part of N W ¼ of N E ¼ lying N + E of Ry Rt of Way | | | | | | | | | | | | | | | | | | | | |
| | Olga Agard Armstrong | | 6 N E ¼ of N W ¼ | | | | 40 | | | no | no | 84 42 | | | 84 42 | | 28 14 | | | | 14 | 28 | |
| | U. S. of America | | 7 ~~N W ¼ of N W ¼~~ Lot 1 | | | | | | | | | | | | | | | | | | | | |
| | | | 8 S W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 9 S E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 10 Lot 2 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 11 N E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | | |
| | State of Minnesota | | 12 Lot 3 less .01 acs ~~N W ¼ of S W ¼~~ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 13 ~~S W ¼ of S W ¼~~ Lot 4 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 14 S E ¼ of S W ¼ less 7½ acs | | | | | | | | | | | | | | | | | | | | |
| | | | 15 | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 16 N E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 17 N W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 18 S W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | U. S. of America | | 19 S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | | |
| | | | 20 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 192 | | | 192 96 | | 64 32 | | | | 32 | 64 | |
| | | | | | | | 75.50 | | | | | | | | | | | | | | | | |

Cass County, Minnesota, for Taxes for the Year 1946.

| | SOLD FOR TAXES | VALUATIONS BY SCHOOL DISTRICTS AS REVISED BY DEPARTMENT OF TAXATION: District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.66 Mills | TOTAL GENERAL TAX | SPECIAL TAXES | TOTAL TAXES | | PAID | WHEN PAID | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | |
| 1 | | | | | | | | | | | 1 | | | | | | | | | | | | | |
| 2 | SOLD FOR TAXES | 36 | | | | 846 | 24 | | | 870 | 2 | | | | | | | | | | | 870 | | |
| 3 | | | | | | | | | | | 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | 5 | | | | | | | | | | | | | |
| 6 | SOLD FOR TAXES | 28 | | | | 658 | 18 | | | 676 | 6 | | | | | | | | | | | 676 | | |
| 7 | | | | | | | | | | | 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | 10 | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | 12 | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | 13 | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | 14 | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | 15 | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | 20 | | | | | | | | | | | | | |
| | | H NH 64 | | | | 1504 | 42 | | | 1546 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD (Rev. 5-1-44 Supersedes Form 4 CD)

| | 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 by Yes or No | Indicate agricultural land by Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | State of Minnesota | | ~~NE¼ of NE¼~~ | 24 | 31 | 14327 | | | Un | | | | | | | | | | | | | | |
| 2 | U. S. of America | | ~~NW¼ of NE¼~~ | " 3 | | | | | | | | | | | | | | | | | | | |
| 3 | | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 4 | | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | U. S. of America | | ~~NE¼ of NW¼~~ | " 2 | | | | | | | | | | | | | | | | | | | |
| 7 | State of Minnesota | | ~~NW¼ of NW¼~~ | " 1 | | | | | | | | | | | | | | | | | | | |
| 8 | U. S. of America | | ~~SW¼ of NW¼~~ | " 8 | | | | | | | | | | | | | | | | | | | |
| 9 | U. S. of America | | ~~SE¼ of NW¼~~ | " 7 | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Edwin D. Myers | | NE¼ of SW¼ | | | | 40 | | | yes ~~no~~ | yes | 80 / 40 | | | 80 / 40 | 16 / 8 | | | | | 8 | 16 | |
| 12 | | | NW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 13 | | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 14 | Edwin D. Myers | | SE¼ of SW¼ | | | | 40 | | | yes | yes | 368 / 184 | 106 | | 474 / 290 | 94 / 58 | | | | | 58 | 94 | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | Edwin D. Myers | | NW¼ of SE¼ | | | | 40 | | | yes | yes | 120 / 60 | | | 120 / 60 | 24 / 12 | | | | | 12 | 24 | |
| 18 | " " | | SW¼ of SE¼ | | | | 40 | | | yes | yes | 80 / 40 | | | 80 / 40 | 16 / 8 | | | | | 8 | 16 | |
| 19 | | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 160 | | | | | 648 / 324 | 106 | | 754 / 430 | 150 / 86 | | | | | 86 | 150 | |

Cass County, Minnesota, for Taxes for the Year 1946.

| | Sold for Taxes | Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills | District No. Lowl Rate 235 Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 66.0 Mills | Total General Tax | Special Taxes | Total Taxes | | Paid | When Paid: Month | Day | Year | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | 3 | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | 5 | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | 6 | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | 7 | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | 8 | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | 9 | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | 10 | | | | | | | | | | | | | | | |
| 11 | | H 16 | | | | | 376 | | | | 376 | 11 | PAID IN FULL | FEB | 20 | 1947 | 2561 | 376 | | | | | | | | | |
| 12 | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | 13 | | | | | | | | | | | | | | | |
| 14 | | H 94 | | | | | 2210 | | | | 2210 | 14 | PAID IN FULL | FEB | 20 | 1947 | 2561 | 2210 | | | | | | | | | |
| 15 | | | | | | | | | | | | 15 | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | 16 | | | | | | | | | | | | | | | |
| 17 | | H 24 | | | | | 564 | | | | 564 | 17 | ~~PAID IN FULL~~ | FEB | 20 | 1947 | 2561 | 940 | | | | | | | | | |
| 18 | | H 16 | | | | | 376 | | | | 376 | 18 | ~~PAID IN FULL~~ | FEB | 20 | 1947 | | | | | | | | | | | |
| 19 | | | | | | | | | | | | 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | 20 | | | | | | | | | | | | | | | |
| | | H 150 / NH | | | | | 3526 | | | | 3526 | | | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | 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 Tax by Yes | Indicate Agricultural Tax by Yes | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | NE ¼ of NE ¼ | 32 | 143 | 27 | | | Un | | | | | | | | | | | | | | |
| 2 | | | NW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| 3 | U. S. of America | | ~~SW ¼ of NE ¼~~ Lot 3 | | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE ¼ of NE ¼ less Soo Ry + less 4 acc. NE of Ry Ft Wy | | | | | | | | | | | | | | | | | | | | |
| 5 | August C. Taffle | | SE¼ of NE¼ - NE of Ry Ft Wy | | | | 4 | 40 | | | | 24 | | | 24 | | 8 | | | 4 | 8 | | |
| 6 | | | NE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 7 | State of Minnesota | | ~~NW ¼ of NW ¼~~ Lot 1 | | | | | | | | | | | | | | | | | | | | |
| 8 | | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 9 | | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Carl G. Gunderson | State of Minnesota | ~~NE ¼ of SW ¼~~ Lot 7 | | | | 24 | | | | | 60 | | | 60 | | 20 | | | 10 | 20 | | |
| 12 | State of Minnesota | State of Minnesota | NW ¼ of SW ¼ | | | | 40 | | | | | 70 | | | 70 | | 23 | | | 14 | 28 | | |
| 13 | State of Minnesota | | SW ¼ of SW ¼ | | | | | | | | | 84 | | | 84 | | 28 | | | 14 | 28 | | |
| 14 | State of Minnesota | | ~~SE ¼ of SW ¼~~ " 6 | | | | | | | | | 42 | | | 42 | | 14 | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | NE ¼ of SE ¼ } " 4 | | | | | | | | | | | | | | | | | | | | |
| 17 | | | NW ¼ of SE ¼ } | | | | | | | | | | | | | | | | | | | | |
| 18 | State of Minnesota | | SW ¼ of SE ¼ } " 5 | | | | | | | | | | | | | | | | | | | | |
| 19 | | | SE ¼ of SE ¼ } | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 68 | | | | | 168 | | | 168 | | 56 | | | 28 | 56 | | |

| | Sold for Taxes | Variations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 235 Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | District No. Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.66 Mills | Total General Tax | Special Taxes | Total Taxes | | Paid | When Paid: Month Day Year | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
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| 5 | | | 8 | | | | 188 | 06 | | | 194 | 5 | PAID IN FULL | MAY 23 1947 | 6573 | | 194 | | | | | | | | |
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| 11 | SOLD FOR TAXES | | 20 | | | | 470 | 14 | | | 484 | 11 | Forfeited | | | | | | | | | | | 484 | Forfeited |
| 12 | SOLD FOR TAXES | | 28 | | | | 658 | 18 | | | 676 | 12 | Forfeited | | | | | | | | | | | 676 | Forfeited |
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| | | 14 | 56 | | | | 1316 | 38 | | | 1354 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD — Write one item only

| | 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 Tax or No | Indicate Rural Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Rc. + Muriel L. Martinson | | NE¼ of NE¼ | 33 | 143 | 27 | 40 | | Un | yes | yes | 90 | | | 90 | 18 | | | | | 9 | 18 | |
| 2 | Frank Brabec | | NW¼ of NE¼ less 4.84 ac rds | | | | 36.98 | | | no | yes | 84 | | | 84 | | 28 | | | | 14 | 28 | |
| 3 | W. H. Barslow | | SW¼ of NE¼ | | | | 40 | | | yes | no | 45 | | | 45 | 9 | | | | | 9 | 18 | |
| | Wilford Barslow | | SE¼ of NE¼ | | | | 40 | | | yes | yes | 436 | | | 436 | 131.3 | | | | | 88 | 131 | |
| 5 | ~~Delmage Carmody~~ Muriel Martinson | | N 22 rds of E. 22 rds of NW¼ of NE¼ | | | | 3.02 | | | no | no | 24 | | | 24 | | 14 | | | | 10 | 14 | |
| 6 | U. S. of America | | NE¼ of NW¼ | | | | | | | | | 17 | 18 | | 35 | | | | | | | | |
| 7 | U. S. of America | | NW¼ of NW¼ | | | | | | | | | | | | | | | | | | | | |
| 8 | U. S. of America | | SW¼ of NW¼ less Ry Rt Wy | | | | | | | | | | | | | | | | | | | | |
| 9 | U. S. of America | | SE¼ of NW¼ | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | U. S. of America | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 12 | State of Minnesota | | NW¼ of SW¼ less Ry Rt Wy | | | | | | | | | | | | | | | | | | | | |
| 13 | State of Minnesota | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 14 | U. S. of America | | SE¼ of SW¼ lying S. of Ry Rt Wy | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | U. S. of America | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 18 | U. S. of America | | SW¼ of SE¼ less Ry Rt Wy | | | | | | | | | | | | | | | | | | | | |
| 19 | U. S. of America | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | State of Minnesota | | SE¼ of SW¼ lying NE of Sou Rt Wy | | | | | | | | | 724 | | | 964 | 167 | 42 | | | | 130 | 209 | |
| | | | | | | | | | | | | 262 | 240 | | 602 | 106 | 24 | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

| | Sold for Taxes | Mediations by School Districts as recorded by Department of Taxation: District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | District No. ..... Rate ..... Mills | Rate and Tax Less Homestead Exemption ..... Mills | State Tax on Non-Homestead 6.66 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Penalty | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | Month Day Year | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | H 18 | | | | 424 | | | | 424 | PAID IN FULL | JAN 15 1947 | 129 | 424 | | | | | | | | | | |
| 2 | | 28 | | | | 658 | 18 | | | 676 | 1st Half Paid / 2nd Half Paid | MAY 19 1947 / OCT 20 1947 | 5715 / 7466 | | 338 | | 338 | | | | | | | |
| 3 | | H 18 | | | | 424 | | | | 424 | PAID IN FULL | MAY 23 1947 | | | | | | | | | | | | |
| 4 | | H 131 | | | | 30.78 | | | | 30.78 | PAID IN FULL | MAY 23 1947 | 4574 | | 35.02 | | | | | | | | | |
| 5 | | 14 | | | | 330 | 10 | | | 340 | PAID IN FULL | MAR 15 1947 | 4261 | 340 | | | | | | | | | | |
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| 20 | | H 167 / 42 / 209 | | | | 4914 | 28 | | | 4942 | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 6 CD

| | 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 Tax by Yes | Indicate Agricultural Tax by Yes | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Carl G. Peterson | | NE¼ of NE¼ | 34 | 143 | 29 | 40 | | | Yes | No | 54 | | | 108 | | 36 | | | | 18 | 36 | |
| | | | | | | | | | | | | 54 | | | 54 | | 18 | | | | | | |
| 2 | Arthur Lund | | NW¼ of NE¼ | | | | 40 | | | Yes | Yes | 126 | 49 | | 175 | 60 | | | | | 35 | 60 | |
| | | | | | | | | | | | | 252 | | | 252 | 33 | | | | | | | |
| 3 | U. S. of America | | SW¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE¼ of NE¼ | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Elmer O. Hurst + Olaf Johnson | | NE¼ of NW¼ | | | | 40 | | | No | Yes | 268 | | | 308 | | 102 | | | | 58 | 102 | |
| | | | | | | | | | | | | 134 | 40 | | 174 | | 58 | | | | | | |
| 7 | R. E. Martinson | | NW¼ of NW¼ | | | | 40 | | | Yes | Yes | 348 | | | 348 | 93 | | | | | 58 | 93 | |
| | | | | | | | | | | | | 174 | 121 | | 295 | 59 | | | | | | | |
| 8 | " " | | SW¼ of NW¼ | | | | 40 | | | Yes | Yes | 45 | | | 45 | 9 | | | | | 9 | 18 | |
| | | | | | | | | | | | | 90 | | | 90 | 18 | | | | | | | |
| 9 | Elmer O. Hurst + Olaf Johnson | | SE¼ of NW¼ | | | | 40 | | | No | No | 130 | | | 130 | | 40 | | | | 26 | 40 | |
| | | | | | | | | | | | | 65 | | | 65 | | 20 | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | U. S. of America | | NE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 12 | U. S. of America | | NW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 13 | U. S. of America | | SW¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 14 | U. S. of America | | SE¼ of SW¼ | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 17 | U. S. of America | | NW¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 18 | U. S. of America | | SW¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 19 | U. S. of America | | SE¼ of SE¼ | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 240 | | | | | 1786 | | | 1396 | 171 | 178 | | | | 199 | 349 | |
| | | | | | | | | | | | | 592 | 210 | | 803 | 102 | 96 | | | | | | |

| | Sold for Taxes | Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars) | District No. 1 Rate 25 Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | District No. ..... Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 66.9 mills ($ cts.) | Total General Tax ($ cts.) | Special Taxes ($ cts.) | Total Taxes ($ cts.) | Paid: When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | 36 | | | | 8 46 | 24 | | | 870 | PAID IN FULL JUN 10 1947 | 846 | | 870 | | | | | | | | |
| 2 | SOLD FOR TAXES | 14 | 60 | | | | 14 10 | | | | 14 10 | | | | | | | | | | 14 10 | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | |
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| 5 | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | 102 | | | | 23 98 | 68 | | | 24 66 | 1st Half Paid MAY 27 1947 / 2nd Half Paid OCT 28 1947 | 1483 / 1461 | | 1233 | | 1233 | | | | | | |
| 7 | | 14 | 93 | | | | 21 86 | | | | 21 86 | PAID IN FULL JAN 15 1947 | | | | | | | | | | | |
| 8 | | 14 | 18 | | | | 4 24 | | | | 4 24 | PAID IN FULL JAN 15 1947 | 1439 | 2610 | | | | | | | | | |
| 9 | | | 40 | | | | 9 40 | 26 | | | 9 66 | 1st Half Paid MAY 27 1947 / 2nd Half Paid OCT 28 1947 | 1483 / 1461 | | 483 | | 483 | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | |
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| | | H 171 / Rec 28 / 349 | | | | | 82 04 | 118 | | | 83 22 | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Bay River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD - Allen Law Stationery, 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, 100ths) | No. School District | Indicate Homestead Tax by Yes or No | Indicate Agricultural Tax by Yes or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | U. S. of America | | NE ¼ of NE ¼ | 35 | 143 | 29 | | 70 | | | | | | | | | | | | | | |
| 2 | ~~J. P. Brooste~~ Verne E. & Olive A. Steyer ~~Harry Camp~~ | | NW ¼ of NE ¼ | | | | 40 | | yes | yes | 376 / 188 | 307 | | 678 / 490 | 135 / 98 | | | | | 98 | 135 | |
| 3 | U. S. of America | | SW ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 4 | U. S. of America | | SE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | |
| 6 | W. H. & Evelyn Barclow | | NE ¼ of NW ¼ | | | | 40 | | no | yes | 108 / 54 | | | 108 / 54 | | 36 / 18 | | | | 18 | 36 | |
| 7 | U. S. of America | | NW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 8 | U. S. of America | | SW ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 9 | U. S. of America | | SE ¼ of NW ¼ | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | U. S. of America | | NE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 12 | U. S. of America | | NW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 13 | U. S. of America | | SW ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 14 | U. S. of America | | SE ¼ of SW ¼ | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | U. S. of America | | NE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 17 | U. S. of America | | NW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 18 | U. S. of America | | SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 19 | U. S. of America | | SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | 80 | | | | 484 / 242 | 302 | | 786 / 544 | 135 / 98 | 36 / 18 | | | | 116 | 171 | |

| | 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 | Rate and Tax Less Homestead Exemption ... Mills | State Tax on Non-Homestead 6.40 Mills | Total General Tax | Special Taxes | Total Taxes | Paid | When Paid (Month Day Year) | Number of Receipt | March Settlement 1947 | June Settlement 1947 | Penalty | November Settlement 1947 | Penalty | Collections to First Monday in January 1948 | Penalty | Delinquent on First Monday in January 1948 | Total Delinquent Tax and Penalty | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Dollars | Dollars | Dollars | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | | | | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | $ cts. | |
| 1 | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | H 135 | | | | 31 72 | | | | 31 72 | PAID IN FULL | OCT 20 1947 | 11854 | | | | 31 72 | 111 | | | | | |
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| 6 | | 36 | | | | 8 46 | 24 | | | 8 70 | PAID IN FULL | MAY 23 1947 | 6574 | | 8 70 | | | | | | | | |
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| | | H 135 / N H 36 / 171 | | | | 40 18 | 24 | | | 40 42 | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the Town of Boy River, Cass County, Minnesota, for Taxes for the Year 1946.



Form 4 CD

| | 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 Tax or No | Indicate Agricultural Tax or No | TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Structures Improvements (Dollars) | BUILDINGS and Other Structures (Dollars) | MACHINERY Permanently Attached to Real Estate (Dollars) | TOTAL True and Full Value (Dollars) | ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20% (Dollars) | RURAL Over $4,000 and Non-Homestead 33⅓% (Dollars) | ALL OTHER Homestead Up to $4,000 25% (Dollars) | ALL OTHER Over $4,000 and Non-Homestead 40% (Dollars) | MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars) | TOTAL ASSESSED VALUE (Dollars) | Total Assessed Value Equalized by the Board of Review (Dollars) | FINAL EQUALIZED VALUE (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | State of Minnesota | | N E ¼ of N E ¼ | 36 | 143 | 29 | | 2m | | | | | | | | | | | | | | |
| 2 | State of Minnesota | | N W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | |
| 3 | State of Minnesota | | S W ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | |
| 4 | State of Minnesota | | S E ¼ of N E ¼ | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | |
| 6 | State of Minnesota | | N E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | |
| 7 | State of Minnesota | | N W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | |
| 8 | State of Minnesota | | S W ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | |
| 9 | State of Minnesota | | S E ¼ of N W ¼ | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | |
| 11 | State of Minnesota | | N E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | |
| 12 | State of Minnesota | | N W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | |
| 13 | State of Minnesota | | S W ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | |
| 14 | State of Minnesota | | S E ¼ of S W ¼ | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | |
| 16 | State of Minnesota | | N E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | |
| 17 | State of Minnesota | | N W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | |
| 18 | State of Minnesota | | S W ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | |
| 19 | State of Minnesota | | S E ¼ of S E ¼ | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | |
| | | | Grand Totals | | | | 530496 | | | | | | | | | | | | | | | |

| | SOLD FOR TAXES | VALUATIONS BY SCHOOL DISTRICTS AS REVALUED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars) | District No. Rate ..... Mills (Dollars) | District No. Rate ..... Mills (Dollars) | District No. Rate ..... Mills (Dollars) | District No. Rate ..... Mills (Dollars) | Rate and Tax Less Homestead Exemption ..... Mills ($ cts.) | State Tax on Non-Homestead 4.60 Mills ($ cts.) | TOTAL GENERAL TAX ($ cts.) | SPECIAL TAXES ($ cts.) | SPECIAL TAXES ($ cts.) | TOTAL TAXES ($ cts.) | PAID | WHEN PAID Month | Day | Year | Number of Receipt | March Settlement 1947 ($ cts.) | June Settlement 1947 ($ cts.) | Penalty ($ cts.) | November Settlement 1947 ($ cts.) | Penalty ($ cts.) | Collections to First Monday in January 1948 ($ cts.) | Penalty ($ cts.) | Delinquent on First Monday in January 1948 ($ cts.) | Total Delinquent Tax and Penalty ($ cts.) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| 16 | | | | | | | | | | | | | | 16 | | | | | | | | | | | | | |
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| 18 | | | | | | | | | | | | | | 18 | | | | | | | | | | | | | |
| 19 | Grand Totals | | | | | | | | | | | | | 19 | | | | | | | | | | | | | |
| 20 | H | 4743 | | | | | | | | | | | | 20 | | | | | | | | | | | | | |
| | NH | 3249 | None | | | | Agri. | 7x 1878.62 | 2152 | | | 19001 4 | | | | | | | | | | | | | | | |
| | | 7992 | | | | | | | | | | | | | | | | | | | | | | | | | |

# Assessment Roll and Tax List of Real Property in the ..... of ....., .....

Form 4 CD

| 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 | Indicates Homestead Tax or No | Indicates Agricultural Tax or No | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $1,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Total Assessed Value as Equalized by the Board of Review (Dollars) | Final Equalized Value (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 NE ¼ of NE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 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 | | | | | | | | | | | | | | | | | | | | |
| | | 18 SW ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 19 SE ¼ of SE ¼ | | | | | | | | | | | | | | | | | | | | |
| | | 20 | | | | | | | | | | | | | | | | | | | | |

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

| | Number of Acres of Land Assessed: Acres | 100ths | True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars) | Buildings and Other Structures (Dollars) | Machinery Permanently Attached to Real Estate (Dollars) | Total True and Full Value (Dollars) | Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars) | Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars) | All Other: Homestead Up to $4,000 25% (Dollars) | All Other: Over $4,000 and Non-Homestead 40% (Dollars) | Machinery Permanently Attached to Real Estate 33⅓% (Dollars) | Total Assessed Value (Dollars) | Equalized Assessed Valuations: Board of Review (Dollars) | County Board (Dollars) | Commissioner of Taxation (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Footings from Page 1 | 80 | | 640 | | | 640 | | 212 | | | | | | 212 | |
| " " " 3 | 44 | 25 | 320 | | | 320 | | 104 | | | | 104 | | | |
| | | | 52 | | | 52 | | 12 | | | | 12 | | 24 | |
| " " " 4 | 251 | 50 | 1382 | | | 1382 | 107 | 312 | | | | | | | |
| | | | 641 | 192 | | 833 | 64 | 169 | | | | 233 | | 419 | |
| " " " 5 | 54 | 50 | 320 | | | 320 | 82 | | | | | | | | |
| | | | 110 | 200 | | 310 | 62 | | | | | 62 | | 84 | |
| | | | 66 | | | 66 | | 22 | | | | | | | |
| " " " 6 | 28 | 50 | 33 | | | 33 | | 11 | | | | 11 | | 22 | |
| | | | 1548 | | | 2169 | 324 | 488 | | | | | | | |
| " " " 7 | 435 | 28 | 1748 | 621 | | 1367 | 224 | 81 | | | | 305 | | 486 | |
| | | | 1000 | | | 1000 | | | | | | | | | |
| " " " 8 | 200 | 00 | 365 | 43 | | 548 | 113 | 162 | | | | 142 | | 275 | |
| | | | 600 | | | 782 | 61 | 81 | | | | | | | |
| " " " 9 | 159 | 00 | 340 | 102 | | 442 | 56 | 54 | | | | 110 | | 199 | |
| | | | 1069 | | | 1069 | | 156 | | | | | | | |
| " " " 10 | 200 | 00 | 834 | | | 834 | | 78 | | | | 78 | | 156 | |
| | | | 1207 | | | 1207 | 97 | | | | | | | | |
| " " " 13 | 80 | 00 | 212 | 63 | | 275 | 55 | | | | | 55 | | 97 | |
| | | | 60 | | | 60 | | | | | | | | | |
| " " " 15 | 20 | 00 | 30 | | | 30 | 10 | 20 | | | | 10 | | 20 | |
| | | | 14 | | | 14 | | 28 | | | | | | | |
| " " " 16 | 40 | 00 | 42 | | | 42 | | 14 | | | | 14 | | 28 | |
| | | | 2300 | | | 3585 | 628 | 147 | | | | | | | |
| " " " 18 | 340 | 04 | 1149 | 1285 | | 2434 | 440 | 78 | | | | 518 | | 775 | |
| | | | 2062 | | | 3670 | 692 | 367 | | | | | | | |
| " " " 19 | 489 | 61 | 1421 | 1608 | | 3087 | 468 | 249 | | | | 717 | | 1058 | |
| | | | 1692 | | | 3257 | 550 | 168 | | | | | | | |
| " " " 20 | 400 | 00 | 846 | 1067 | | 1913 | 325 | 96 | | | | 421 | | 618 | |
| | | | 1374 | | | 1858 | 303 | 114 | | | | | | | |
| " " " 21 | 320 | 00 | 687 | 484 | | 1171 | 200 | 57 | | | | 257 | | 417 | |
| | | | 1777 | | | 1777 | 97 | 226 | | | | | | | |
| " " " 22 | 160 | 00 | 489 | 185 | | 674 | 52 | 128 | | | | 180 | | 323 | |
| | | | 348 | | | 348 | | 116 | | | | | | | |
| " " " 23 | 80 | 00 | 774 | | | 774 | | 58 | | | | 58 | | 116 | |
| | | | 1032 | | | 1792 | 358 | | | | | | | | |
| " " " 25 | 320 | 00 | 667 | 458 | | 1125 | 225 | | | | | 225 | | 358 | |
| Page Total | 3702 | 63 | 37744 | 6000 | | 100032 | 3244 | 1700 | | | | 4944 | | | |

Tabular Statement of Taxable Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19__

FORM 6 MILLS-SAVE SMUT, SHERIFF

| | Number of Acres of Land Assessed | | TRUE AND FULL VALUATIONS | | | | ASSESSED VALUATIONS | | | | | | EQUALIZED ASSESSED VALUATIONS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | RURAL | | ALL OTHER | | | | | | |
| | Acres | 100ths | LAND Exclusive of Structures and Improvements Dollars | BUILDINGS and Other Structures Dollars | MACHINERY Permanently Attached to Real Estate Dollars | TOTAL True and Full Value Dollars | Homestead Up to $4,000 20% Dollars | Over $4,000 and Non-Homestead 33⅓% Dollars | Homestead Up to $4,000 25% Dollars | Over $4,000 and Non-Homestead 40% Dollars | MACHINERY Permanently Attached to Real Estate 33⅓% Dollars | TOTAL ASSESSED VALUE Dollars | Board of Review Dollars | County Board Dollars | Commissioner of Taxation Dollars |
| Footings from Page | | | | | | | | | | | | | | | |
| " " " | | | | | | | | | | | | | | | |
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| " " " | | | | | | | | | | | | | | | |

Tabular Statement of Taxable Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19__

| | Number of Acres of Land Assessed | | TRUE AND FULL VALUATIONS | | | | ASSESSED VALUATIONS | | | | | | EQUALIZED ASSESSED VALUATIONS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | RURAL | | ALL OTHER | | | | | | |
| | Acres | 100ths | LAND Exclusive of Structures and Improvements Dollars | BUILDINGS and Other Structures Dollars | MACHINERY Permanently Attached to Real Estate Dollars | TOTAL True and Full Value Dollars | Homestead Up to $4,000 20% Dollars | Over $4,000 and Non-Homestead 33⅓% Dollars | Homestead Up to $4,000 25% Dollars | Over $4,000 and Non-Homestead 40% Dollars | MACHINERY Permanently Attached to Real Estate 33⅓% Dollars | TOTAL ASSESSED VALUE Dollars | Board of Review Dollars | County Board Dollars | Commissioner of Taxation Dollars |
| Footings from Page Totals | | | 87744 | 15506 | | 103250 | 22344 | 1286 | | | | 23630 | | | |
| " " " 26 | 136 | 00 | 550 | | | 550 | 138 | | | | | 138 | | | |
| | | | 260 | 150 | | 410 | 65 | | | | | 65 | | | |
| " " " 27 | 240 | 00 | 1386 | | | 1386 | 277 | | | | | 277 | | | |
| | | | 693 | 433 | | 1126 | 152 | 122 | | | | 274 | | 441 | |
| " " " 28 | 198 | | 1844 | | | 1844 | 368 | 44 | | | | 412 | | | |
| | | | 547 | 179 | | 726 | | 242 | | | | 242 | | 432 | |
| " " " 29 | 260 | 78 | 1344 | | | 1344 | 337 | | | | | 337 | | | |
| | | | 672 | 849 | | 1521 | 276 | 47 | | | | 323 | | 465 | |
| " " " 30 | 75 | 50 | 188 | | | 188 | | 32 | | | | 32 | | 64 | |
| | | | 46 | | | 46 | | | | | | | | | |
| " " " 31 | 160 | 00 | 324 | | | 324 | 130 | | | | | 130 | | | |
| | | | 324 | 106 | | 430 | 86 | | | | | 86 | | 150 | |
| " " " 32 | 68 | 00 | 168 | | | 168 | | 56 | | | | 56 | | | |
| | | | 84 | | | 84 | | 28 | | | | 28 | | 56 | |
| " " " 33 | 160 | 00 | 324 | | | 324 | 107 | | | | | 107 | | | |
| | | | 362 | 240 | | 602 | 106 | 24 | | | | 130 | | 209 | |
| " " " 34 | 240 | 00 | 116 | | | 116 | 39 | | | | | 39 | | | |
| | | | 693 | 210 | | 903 | 103 | 76 | | | | 179 | | 349 | |
| " " " 35 | 80 | 00 | 244 | | | 244 | 135 | | | | | 135 | | | |
| | | | 242 | 302 | | 544 | 98 | 18 | | | | 116 | | 171 | |
| " " " | | | | | | | | | | | | | | | |
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| | 580 | 96 | 25236 | | | 25236 | 4743 | 3471 | | | | 8214 | | | |
| | | | 12617 | 8777 | | 21394 | 3145 | 1889 | | | | 5034 | | 8154 | |

OK
H.W.

Co.