

**ASSESSMENT BOOK**

FOR THE YEAR

**1942**

*Village* of *Pillager*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY  
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BANK AND COUNTY SUPPLIES  
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.





Assessment of Taxable Unplatted Real Property in the Village of Pillsager, County of Cass, Minn., for the Year 1942.  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng. or Acreage	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars							
<u>Cass-Crow Wing Cooperative Ass'n.</u>		<u>100' x 150' of NW 1/4 SW 1/4</u>	<u>16</u>	<u>133</u>	<u>30</u>	<u>35</u>	<u>no</u>	<u>50</u>	<u>400</u>	<u>450</u>	<u>150</u>	<u>150</u>				
<u>Harold L. Whitten</u>		<u>155' x 516' x 234' x 333' x 150' x 183' less 100' x 150'</u>	<u>218</u>	<u>no</u>				<u>180</u>	<u>240</u>	<u>420</u>	<u>140</u>	<u>140</u>				
<u>John H. Lee</u>		<u>Part of NW 1/4 SW 1/4 less 2.53 acs.</u>	<u>16</u>	<u>97</u>	<u>yes</u>			<u>312</u>	<u>360</u>	<u>672</u>	<u>134</u>	<u>134</u>				
<u>Harold Skarolid</u>		<u>150' x 150' of NW 1/4 SW 1/4</u>	<u>50</u>	<u>no</u>				<u>75</u>	<u>450</u>	<u>525</u>	<u>175</u>	<u>175</u>				
<u>Cass County Agr. Society</u>		<u>SW 1/4 NE 1/4</u>	<u>Exempt.</u>													
<u>Anna Berels</u>		<u>SE 1/4 NE 1/4 less 2 acs.</u>	<u>38</u>	<u>yes</u>				<u>588</u>	<u>702</u>	<u>1290</u>	<u>258</u>	<u>258</u>				
<u>Mary S. Hartel</u>		<u>NE 1/4 SE 1/4 less R.R.</u>	<u>31</u>	<u>50</u>	<u>no</u>			<u>486</u>		<u>486</u>	<u>162</u>	<u>162</u>				
<u>Ellen Swanson</u>		<u>1 ac. of SE 1/4 SE 1/4</u>	<u>1</u>	<u>no</u>				<u>90</u>	<u>870</u>	<u>960</u>	<u>320</u>	<u>320</u>				
<u>M. E. Wheeler</u>		<u>Commencing at a point at a one inch iron pipe monument set on the northerly boundary on the N. P. Rt. Wy. 189.47' from the point where said boundary of the said N. P. Rt. Wy. intersects the section line between Sec. 16 &amp; 17, thence N. Parallel to said Sec. line 100' to a 1 inch iron pipe, thence at an angle 90° W. 150' to a 1 inch iron pipe S. parallel to the Sec. line 140.24' to a 1 inch iron pipe set on the northern boundary of the N. P. Rt. Wy., thence easterly along the said Rt. of Wy. 155 3/10' to a place of beginning all of the land being in the NE 1/4 of SE 1/4 Sec. 17-133-30.</u>	<u>1</u>	<u>no</u>				<u>75</u>	<u>555</u>	<u>630</u>	<u>210</u>	<u>210</u>				
<u>Martin H. Berels</u>		<u>2 acs. in SE Cor. of SE 1/4 NE 1/4</u>	<u>2</u>	<u>yes</u>				<u>100</u>	<u>1200</u>	<u>1300</u>	<u>260</u>	<u>260</u>				
<u>John H. Lee</u>		<u>30' x 165' of SE 1/4 SE 1/4</u>	<u>11</u>	<u>no</u>				<u>50</u>	<u>100</u>	<u>150</u>	<u>50</u>	<u>50</u>				
<u>Alice M. Allen</u>		<u>10 x 11 1/2 rds. of SE 1/4 SE 1/4</u>	<u>7</u>	<u>no</u>				<u>70</u>	<u>650</u>	<u>720</u>	<u>240</u>	<u>240</u>				
<u>Frank Gillson</u>		<u>159.75' x 165' of SE 1/4 SE 1/4</u>	<u>60</u>	<u>yes</u>				<u>90</u>	<u>800</u>	<u>890</u>	<u>178</u>	<u>178</u>				
<u>Winifred Hislop</u>		<u>3 1/2 acs. of SE 1/4 SE 1/4</u>	<u>350</u>	<u>yes</u>				<u>350</u>	<u>480</u>	<u>830</u>	<u>166</u>	<u>166</u>				
<u>Harry H. Borstrom</u>		<u>4 1/4 acs. of Lot 1</u>	<u>425</u>	<u>yes</u>				<u>285</u>	<u>780</u>	<u>1065</u>	<u>213</u>	<u>213</u>				
			<u>102</u>	<u>68</u>				<u>2801</u>	<u>7587</u>	<u>10388</u>	<u>1209</u>	<u>1447</u>	<u>2656</u>			

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							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars							
<u>Andrew Swedberg, Jr.</u>		<u>2 acs. of Lot 1</u>	<u>20</u>	<u>133</u>	<u>30</u>	<u>2</u>	<u>yes</u>	<u>100</u>	<u>440</u>	<u>540</u>	<u>108</u>	<u>108</u>				
<u>Elsie J. Hugill</u>		<u>2 " " " 1</u>	<u>2</u>	<u>no</u>				<u>60</u>		<u>60</u>	<u>20</u>	<u>20</u>				
<u>Andrew Swedberg, Jr.</u>		<u>5.05 " " " 1</u>	<u>5.05</u>	<u>yes</u>				<u>200</u>	<u>40</u>	<u>200</u>	<u>40</u>	<u>40</u>				
<u>Frank Swanson</u>		<u>2.31 " " " 1</u>	<u>2.31</u>	<u>no</u>				<u>99</u>		<u>99</u>	<u>33</u>	<u>33</u>				
<u>Raleigh McGuire</u>		<u>2 " " " 1</u>	<u>2</u>	<u>yes</u>				<u>80</u>	<u>16</u>	<u>80</u>	<u>16</u>	<u>16</u>				
<u>Frank Swanson</u>		<u>4.50 " " " 1</u>	<u>4.50</u>	<u>no</u>				<u>180</u>	<u>150</u>	<u>330</u>	<u>110</u>	<u>110</u>				
<u>Carl A. Nelson et al</u>		<u>1.50 " " " 1</u>	<u>1.50</u>	<u>yes</u>				<u>75</u>	<u>880</u>	<u>955</u>	<u>191</u>	<u>191</u>				
<u>Jacob Rupp</u>		<u>12.08 " " " 1</u>	<u>12.08</u>	<u>yes</u>				<u>410</u>	<u>720</u>	<u>1130</u>	<u>226</u>	<u>226</u>				
<u>Elmer H. + Mildred Martin</u>		<u>.50 " " " 1</u>	<u>.50</u>	<u>no</u>				<u>30</u>	<u>420</u>	<u>450</u>	<u>150</u>	<u>150</u>				
<u>Willie H. Tolles</u>		<u>.50 " " " 1</u>	<u>.50</u>	<u>yes</u>				<u>40</u>	<u>620</u>	<u>660</u>	<u>132</u>	<u>132</u>				
<u>Hazel G. Parks</u>		<u>1 1/2 acs. of Lot 1 less 100' x 9 rds.</u>	<u>78</u>	<u>yes</u>				<u>80</u>	<u>740</u>	<u>820</u>	<u>164</u>	<u>164</u>				
<u>Sarah F. Rodeen</u>		<u>2 acs. of Lot 1</u>	<u>2</u>	<u>no</u>				<u>100</u>	<u>710</u>	<u>810</u>	<u>270</u>	<u>270</u>				
<u>Andrew Parsons</u>		<u>1 " " " 1</u>	<u>1</u>	<u>no</u>				<u>60</u>		<u>60</u>	<u>20</u>	<u>20</u>				
<u>Carl A. Nelson et al</u>		<u>1 3/8 " " " 1</u>	<u>1.37</u>	<u>yes</u>				<u>60</u>		<u>60</u>	<u>12</u>	<u>12</u>				
<u>Frank Swanson</u>		<u>2 " " " 1</u>	<u>2</u>	<u>no</u>				<u>80</u>	<u>52</u>	<u>162</u>	<u>54</u>	<u>54</u>				
<u>Elsie J. Hugill</u>		<u>2 1/2 " " " 1</u>	<u>2.50</u>	<u>no</u>				<u>90</u>		<u>90</u>	<u>30</u>	<u>30</u>				
<u>Frank Swanson</u>		<u>6 3/4 rds. x 17 3/4 rds. of Lot 1</u>	<u>75</u>	<u>no</u>				<u>45</u>		<u>45</u>	<u>15</u>	<u>15</u>				
<u>Edna D. Olson</u>		<u>1.15 acs. of Lot 2</u>	<u>1.15</u>	<u>yes</u>				<u>50</u>	<u>640</u>	<u>690</u>	<u>138</u>	<u>138</u>				
<u>"</u>		<u>1 acre of " 1</u>	<u>1</u>	<u>yes</u>				<u>40</u>		<u>40</u>	<u>8</u>	<u>8</u>				
<u>Nancy A. Dorsey</u>		<u>Part of " 2</u>	<u>75</u>	<u>no</u>				<u>45</u>	<u>480</u>	<u>525</u>	<u>175</u>	<u>175</u>				
			<u>45</u>	<u>77</u>				<u>1924</u>	<u>5982</u>	<u>7806</u>	<u>1035</u>	<u>877</u>	<u>1912</u>			

Assessment of Taxable Unplatted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Harold A. Dorsey, Mabel M. Lee, Hannah Anderson Estate, etc.

Grand Total - Unplatted -

800 334 1010 1344 252 28 280 6669 24614 850 52133 4160 3730 3777 7937 8090

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Sarah M. Morse, Minnie Deaver, Cora Goodrich, Hans C. Anderson, State of Minnesota.

NAME OF OWNER	SUBDIVISION	Sec. or Lot	Twp. or Block	Rtg.	Number of Acres of Land	Indicate Homestead	School District	ASSESSOR'S VALUATIONS		EQUALIZED VALUATIONS		
								True and Full Value of Land	Assessed Value of Homesteads	Total Assessed Value of Land	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board
Harold A. Doney	1 acre of Lot 2	20133	30		1	no						
"	2.84 acres of Lot 2				2.84	no						
Mabel M. Lee	1 acre of " 2				1	no						
Hannah Anderson Estate	1.12 acres " 2				1.12	yes						
Harold Doney	1 acre " 2				1	yes						
Mrs. Minnie Deaver	36 x 20 rds. in NW Cor. of Lot 2				3.50	yes						
" (Chas. E. Dilley)	2.25 acs. of Lot 2				2.25	yes						
Amelia Williams	1.17 " " 2				1.17	no						
Frank Palmer	2 " " 2				2	no						
Raleigh Mc Guire	100' x 9 rds. of Lot 1				34	yes						
David R. Lee	1 acre of Lot 2				1	no						
Peter Anderson	7 1/2 of Park's Tract	21			6.63	yes						
Farmers Coop. Coy. Ass'n.	1 acre of E's of Park's Tract				1	no						
S. E. Parks	E's of Park's Tract less 1 acre.				3.50	no						
Chas. E. Johnson	4 acres of Lot 1				4	no						
Farmers Coop. Coy. Ass'n.	2 " " 1				2	yes						
Peter Anderson	1 " " 1				1	yes						
Howard Edward & Ethel Hendrickson	8 rds. x 20 rds. of Lot 1				1	yes						
Jacob Gustafson	77' x 594' of Lot 1				1.05	yes						
"	55' x 594' " " 1				.75	yes						
					39.15							

NW  
 SW  
 50  
 77.5

# Security State Bank.

WM. J. LEWIS, PRESIDENT G. E. PARSONS, CASHIER

Pillager Minnesota

September 2nd, 1942

Dear Kelley:

Have been helping Chas. Dilley get his property lined up after a fashion. He is the owner of eight acres of Lot 2, Sec. 20-133-30 Village of Pillager and has sold one acre to Ben Gardner. Have prepared his deed to Ben but notice his own deed from Minnie Deaver is not recorded because of delinquent taxes. Would like to have you prepare a statement of the delinquent taxes as well as any current tax and forward to me. If this runs to a considerable amount, will you suggest a sum which might be right to offer in settlement. Dilley has to get this fixed up some way in order to deliver a deed that Ben can record. If the tax is not a large sum I think I will urge Dilley to pay it all up.

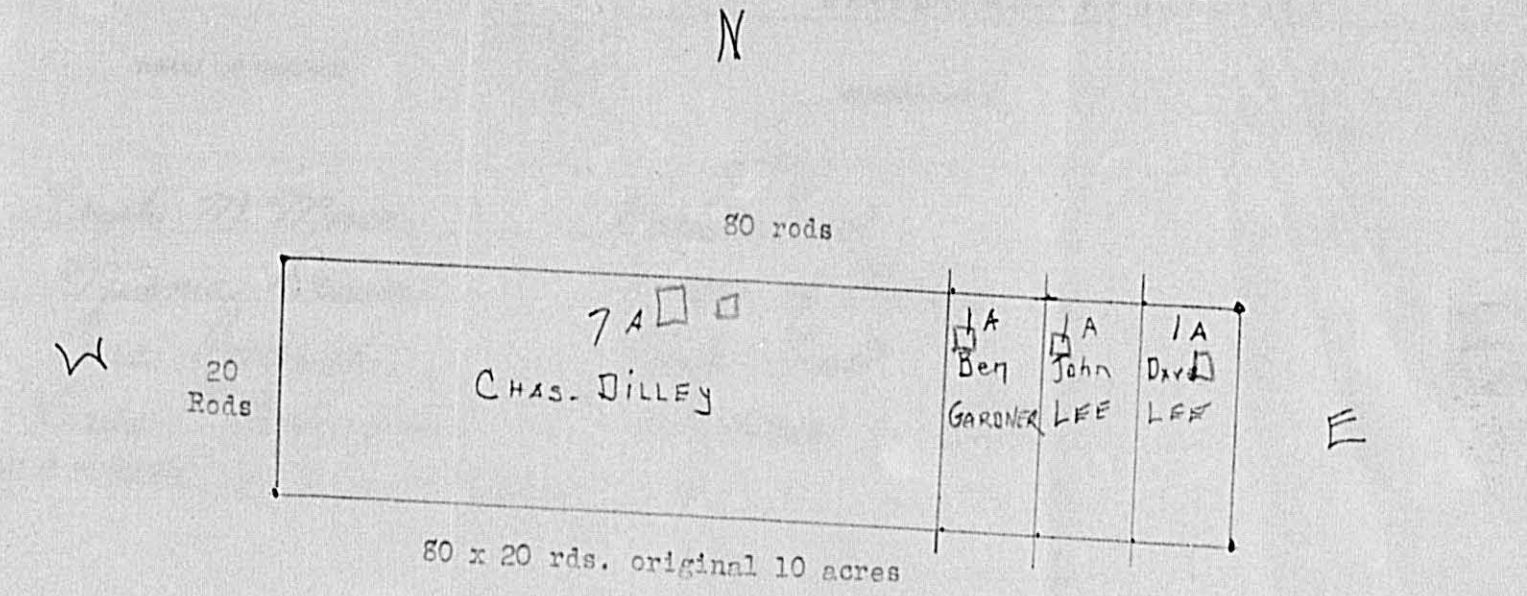
His property is the old Minnie Deaver tracts listed on the tax rolls as follows:

- 36 x 20 rds in NW corner of Lot 2
- 2.25 acres of Lot 2
- 1/2 acre of Lot 2 all in Sec. 20 Village of Pillager

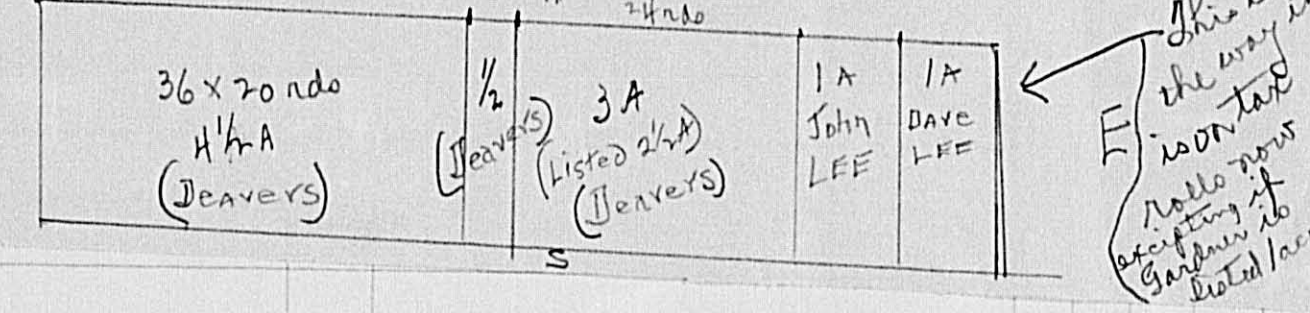
The acreage is not correct as listed but guess that makes no difference. An enclosing drawing of the original tract of 80 x 20 rods and from the abstracts at hand the ten acres are accounted for as diagramed. Would it not be a good idea to change the description on the tax list to seven acres under Dilley instead of the several descriptions? He would much prefer this and it surely would not be so confusing on the tax list. If you can change it to the seven acre description and value it at the total valuation of the three tracts that would be fine.

Have not managed to get out for a little brushing up on my golf yet but am going to try before Saturday. Have been so damned busy that pleasure or diversion is hard to sandwich in. Shall be looking for you and Ruth. Think I can induce Bill to be out with us Saturday afternoon for a steak match.

Sincerely,



Red squares are buildings. The Ben Gardner 1 acre is sold by Dilley to Ben. Ben should have paid some taxes this year on one of these tracts.



Cate- ne- and Dollars	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
	True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Per- manently Attached to Real Estate Dollars	Total True and Full Value of Land, including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
no	30			30		10	10			
no	24			24		8	8			
no	30			30		10	10			
no	150	850		1000	200		200			
no	100	160		260	52		52			
	800	334	1010	1344	252	28	280			
	6669	24614	850	32133	4160	3930	3777	7737	8090	
		24554		32013		3454	3454			

Grand Total Unplatted -

Assessment of Taxable Platted Real Property in the Village of Pillager, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot Block, Indicate Homestead, True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS.

Assessment of Taxable Platted Real Property in the ... of ... County of ... Minn., for the Year 1942.

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						True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
2. A. Henry		Peterson's Addition	18		Yes	32	580	612	153		153			
"			2		"	28		28	7		7			
Leonard Georgia Morgan			3		"	32	340	372	93		93			
"			4		"	28		28	7		7			
Henry O. Hemming			5		No	30	660	690		276	276			
"			6		No	20		30	12		12			
John L. Morgan			7		No	30	440	470		188	188			
"			8		"	30		30		12	12			
"			9		"	30		30		12	12			
George J. + Minnie Collett			10		Yes	30	342	372	93		93			
"			11		"	30		30	7		7			
" B. E. Thomas			12		"	30		30	8		8			
"			19		No	30	120	150		60	60			
"			2		"	30		30	12		12			
"			3		"	30		30	12		12			
Mrs. Mary Whipple			4		"	30	180	210		84	84			
"			5		"	30		30	12		12			
"			6		"	30		30	12		12			
Independent School Dist Hoodman Lodge #1			10		Exempt									
						540	2662	3202	368	692	1060			

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Nora M. Jessup		Peterson's Addition	11		No	30	900	930		372	372			
"			2		"	30		30		12	12			
Chas. Peterson 1/5 + Lee Peterson 1/5			3		Yes	30	810	840	210		210			
"			4		"	30		30	7		7			
" 13/15 + " 1/15			5		"	30		30	8		8			
H. E. Peterson			6		No	30		30		12	12			
Chas. Peterson 13/15 + Lee Peterson 1/15			7		Yes	32		32	8		8			
Florence Oda			13		Yes	32	760	792	198		198			
"			2		"	28		28	7		7			
Elizabeth Satter			3		"	28	440	468	117		117			
"			4		"	28		28	7		7			
"			5		"	28		28	7		7			
"			6		"	28		28	7		7			
Frank Swanson			13		Yes	30	310	340	85		85			
Frank L. Allen			2		No	30	280	310		124	124			
"			3		"	30		30		12	12			
						474	3500	3974	661	532	1193			



Assessment of Taxable Platted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1942.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), INDICATE HOMESTEAD, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

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 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Lot Block		STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
					True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars							
Roy T. Amussen		Bacon's 2nd Addition	12 3	no	20	110	140		56	56				
"			13	no	20		20		12	12				
"			14	no	30		30		12	12				
Jacob Rupp		Pelle's Addition	15	yes	30	110	140	35		35				
"		"	16	yes	28		28	7		7				
State of Minnesota			4											
Louis Gustav + Margaret T. Johnson			5	no	200	720	920		368	368				
Kenneth T. Grimsrud			6	yes	200	600	800	200		200				
"			7	yes	200		200	50		50				
John J. Parks			8	yes	160	600	760	190		190				
					908	2140	3048	482	448	930				

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NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Lot Block		STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
					True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars							
Hazel G. Parks		Parks' Addition	1 1	no	20		20			20				
"			2	no	30	400	430		172	172				
"			3	no	30		30		12	12				
"			4	no	30		30		12	12				
"			5	no	30		30		12	12				
"			6	no	30		30		12	12				
Myrtle Stenard			7	yes	30		32	8		8				
"			8	no	30	670	700	175		175				
"			9	no	32		32	8		8				
"			10	no	28		28	7		7				
"			11	no	28		28	7		7				
"			12	no	28		28	7		7				
Hazel G. Parks			13	no	25		25		10	10				
"			14	no	25		25		10	10				
"			15	no	25		25		10	10				
"			16	no	25		25		10	10				
"			17	no	25		25		10	10				
"			18	no	25		25		10	10				
"			19	no	25		25		10	10				
"			20	no	25		25		10	10				
					558	1070	1628	212	312	524				

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