ASSESSMENT & TAX LIST

Barclay

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., APR 5 1938 1938

George Briley *Assessor of the* Town of Barclay

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *for the year 1938, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

[illegible] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

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

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

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

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

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

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

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

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

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

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

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

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

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

Chap. 306. Laws 1923. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

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

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

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

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

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

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

Sec. 2022. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1987. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

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

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

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

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

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

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

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

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

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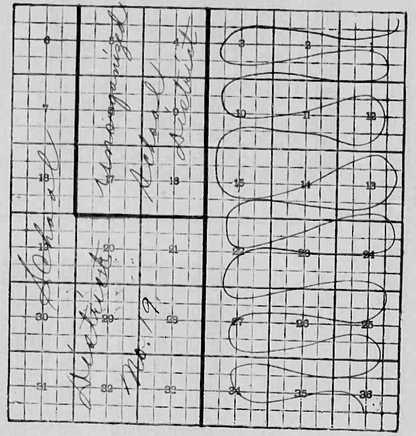
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 Range No. 29 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1—

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	How Trees Originally Planted (at least one hundred feet apart each way)	Have the Trees been Cultivated and Kept in Suitable Condition for Inspection by Assessor Every Year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Rows of Trees in said Town and County, as ascertained by examination, as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Dated ..... *1938.*

..... *Assessor.*

January 30, 1940.

To Whom it may concern:

In the matter of assessment and tax on Lot 3 less East 500 ft Sec. 30, 138, 29 for the years 1938 and 1939 it appeared that the assessor placed building on said assessment or discription whereas the building actually existed on Easterly 500 ft of Lot 3.

On the basis of said assessment the tax for the year 1939 showed a tax of $39.72 whereas under correction of assessment the tax on Lot 3 less East 500 ft should be $13.37 and Easterly 500 ft of Lot 3 which carried a tax of $5.94 should carry a tax of $[illegible] under correction of assessment.

For the year [illegible] the [illegible] Co. paid a total of $[illegible] on the two tracts Lot 3 less 500 ft and the Easterly 500 ft of Lots 3. They paid $18.70 on Lot 3 and $3.33 on easterly 500 ft. Under correction of assessment they should have paid $7.49 on Lot 3 and $12.52 on easterly 500 ft.

L.C.Peterson,
Cass County Auditor.

1337
29.99
1366
37

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town of Barclay *in said County, for the year 1938.*

Witness my hand and official seal this 31st *day of* December *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Barclay *in said County for the year 1938, as specified above, and amounting to* $3,853.00 *Three thousand eight hundred fifty three* 00/100 *DOLLARS*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Barclay *in said County, for the year 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... 19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

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

Assessor's Retu

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Barclay

No. School District	Valuation of Money and Credits (Dollars)	Valuation by School Districts: Value of Lands other than Town Lots Including Structures (Dollars)	Value of Town and City Lots Including Structures (Dollars)	Personal Property (Dollars)	Total Value of all Property Except Money and Credits (Dollars)	Rate of State Taxes: State Rev. (Mills)	State Sch'l (Mills)	Testing Ins. & Pure Food (Mills)	Total State Levies Tax (Mills)	Rate of County Taxes: Co. Rev. (Mills)	Co. R.&B. (Mills)	Co. Poor (Mills)	Co. Bond and Int. (Mills)	Old Age Assist. (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	Rate of Town, City or Village Taxes: Town Rev. (Mills)	Town R.&B. (Mills)	Town 1 Mill Drag. (Mills)	Town State Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	(Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town, City or Village Tax (Mills)
19	—	16578	6439	1060	24077			419	419	22.82	1.87	1.26	4.98	1.39				6.24	5	7.84	1								18.84
Un.	—	6774		1049	7823	2.35	23	2.76	5.81																				
TOTAL		23354	6439	2109	31900																								

RATES AND TAXES

Cass County, State of Minnesota.

Rate of School Taxes: Local 1 Mill (Mills)	Special (Mills)	Sch'l State Loan (Mills)	Int. on State Loan (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of All Taxes (Mills)	Taxes Levied: Local 1 Mill	Special	Sch'l State Loan	Int. on State Loan	Total School Tax	All Other Taxes: FUNDS	Int.	AMOUNTS
1 15									1658	24867	6624	1112	14443	State Revenue	233	4678
1 30									750	22497	7267	503	33917	State Bond		5740
1 15	5								677	10161	3387	3387	21536	Teachers Insurance and Retirement Fund	23	845
1 80	5								105	3147	525	525	4197	[illegible]	235	6194
														[illegible]	419	8235
														[illegible]	419	5131
														County Revenue		7787
														County Road and Bridge		5740
														County Poor		50774
														County Bond and Interest		47149
														County Old Age Assistance		43370
														Town Revenue		1750
														Town Road and Bridge		7610
														Town 1 Mill Dragging		3190
														Town State Loan		
														Town Building		
														Town Fire Patrol		
														School District		125701
														School Local 1 Mill		3190
														School Special		66672
														School State Loan		3917
														School Bond Int.		3917
														School #1		7223
														School #2		2333
														School #3		4967
														School #4		16156
									3190	66672	7223	2333	249664	Money and Credits		
														TOTAL		585307

Total No. forms 1073 Total Levy $ 5353.02 Book Footings $ 5353.02

State of Minnesota, County of Cass. } ss. I, C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule showing the total amount of the levy of taxes in said County, the rate of taxation and totals of the several funds levied thereon for the year A. D. 1935.

Witness my hand and official seal this 5th day of December A. D. 1935.

C. Peterson County Auditor.

SEAL

Assessor's Retu

NAMES OF OWNERS

Collection of Taxes of 1938, Town of Barclay, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Un't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	779	3547	3257	564					
State School	1087	3247	2648	150					
Teachers' Ins. and Ret. Fund									
County Revenue	4248	20967	17770	3077					
County Road and Bridge	293	1449	1228	213					
County Poor	2930	14457	12250	2121					
County Bond and Interest	2748	13555	11487	1989					
County Old Age Assistance	2524	12454	10556	1828					
Town Revenue	929	4585	3887	674					
Town Road and Bridge	1458	7190	6094	1056					
Town 1 Mill Dragging	186	947	777	134					
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	186	917	777	134					
School Special	5288	17419	13890	2413					
School State Loan	305	2041	1734	44					
School	681	4564	4305	93					
School	984	6591	6217	133					
	5283	35372	33363	712					
	439	1231	706	629					
	421	1184	679	605					
Money and Credits									
TOTALS	31185	153152	132496	17211	7798	34134	19296		53530

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 19	8423.29	4271	3679	6601	3305	6243	6171	1763	1924	5513	2748	1290					
" " "	Dec. 4271	Dec. 4271	(Cr)	4564	2591	5355											
" " "							43	2033	2363								
" " "	1027	2959	3057	2237	2647	4884	1562	2177	1739	4327	1212	2155	6034		6034		
" " "	Dec. 681	1027	2276	1139	4231	5370	679	1060									
" " "		893	(Cr)								605	Bal 605					
TOTALS	12884	6217	6448	14066	5254	13859	7705	6303	5576	12012	10736	6540	8312	5586	13898	54054	

Assessment Roll and Tax List of Unplatted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1938.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Tbl	Town or Block	Range	Number of Acres of Land (Acres / Mls)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) (Dollars)	Structures & Improvements: True and Full Value of Structures and other Improvements (Dollars)	Structures & Improvements: True and Full Value of Machinery (Dollars)	Total True and Full Value of Lands, Structures, Improvements and Machinery (Dollars)	Assessed Value of Machinery up to Balance of 33⅓ per cent Class 1B (Dollars)	Assessed Value of Lands, Structures and Improvements (Dollars)	Total Assessed Value of Lands, Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1 NE¼ of NE¼				4 138.89													
Dina C. Stephen		2 NW¼ of NE¼				37.98		no	277			277		74	74				
"		3 SW¼ of NE¼				40		no	240			240		80	80				
D.E. Bolchen		4 SE¼ of NE¼				40		no	240			240		80	80				SOLD FOR TAXES
		5																	
Stacca Realty Co.		6 NE¼ of NW¼				38.11		no	~~238~~			238		76	76				SOLD FOR TAXES
Stephen & J. March		7 NW¼ of NW¼				38.78		~~no~~ yes	345	630		975	195		195				SOLD FOR TAXES
"		8 SW¼ of NW¼				40		yes	360			360	72		72				SOLD FOR TAXES
"		9 SE¼ of NW¼				40		yes	360			360	72		72				
Clarence & Agatha Larson Duncan		10 E 3 acres of Lot 6 less W 55' of E½				7.50		no	30	710		740		80	80				
E.P. Doemberg		11 NE¼ of SW¼				40		no	200			200		67	67				
"		12 NW¼ of SW¼				40		no	200			200		67	67				
"		13 SW¼ of SW¼				40		no	200			200		67	67				
"		14 SE¼ of SW¼ Ex ½ of Lot 5				18.50		no	93			93		31	31				
~~Etta M. Muylatta Trustee~~ Andrew Voger		15 W 4 acres of Lot 6; West 13.30 acres of Lot 3				4; 13.30		yes	40	470		460	97		97				
~~Old Republic Life~~ C.J. Kunstle		16 NE¼ of SE¼ Lot 8 less W 13.30 acres				~~15.70~~ 15.70		yes	523	3150		3673	735		735				SOLD FOR TAXES
E.P. Doemberg		17 NW¼ of SE¼ W 3 acres of Lot 4				30		no	150			150		50	50				
George & D. Mullets		18 SW¼ of SE¼ Ex 7 acres of 4				36.70		no	214			214		71	71				SOLD FOR TAXES
"		19 SE¼ of SE¼ E½ of Lot 5				18.30		no	144			144		48	48				SOLD FOR TAXES
~~Etta M. Muylatta Trustee~~ ~~Ben Muylatta~~ Gladys Fink		20 E 4 acres of W 8 acres of Lot 6; W 50' of E 3 of Lot 6				4; 50		yes	40; 534.81	710; 4470		750; 5348	150; 1716	50; 791	200; 2507				
												8454							

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. 79 Rate 11.79 Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Assessor's Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 58.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
State of Minnesota																										
Dina C. Stephen	74					877 43							915	2nd Half Paid; 1st Half Paid	OCT 9 - 1938; MAY 15 1939	8511; 8677		915		915						
"	80					947 40							988	2nd Half Paid; 1st Half Paid	OCT 9 - 1938; MAY 15 1939											
D.E. Bolchen	80					947 40							988	PAID IN FULL	OCT 30 1939	9147				988	30					
Stacca Realty Co.	76					895 47							939											939		
Stephen & J. March	195					2297							2297											2297		
"	72					848							848											848		
"	72					848							848											848		
Clarence & Agatha Larson Duncan	80					907 46							953													
E.P. Doemberg	67					789 39							828	PAID IN FULL	MAY 31 1939	3648		953								
"	67					789 39							828	2nd Half Paid; 1st Half Paid	NOV 13 1939; JUN 10 1939	9919; 3346		1242		1242						
"	67					789 39							828	2nd Half Paid; 1st Half Paid	NOV 13 1939; JUN 10 1939											
"	31					365 18							383	2nd Half Paid; 1st Half Paid	NOV 13 1939; JUN 10 1939	9919; 3346		192		191						
~~Etta M. Muylatta Trustee~~ Andrew Voger	92					1084							1084	PAID IN FULL	MAY 2 - 1939	3434		1084								
~~Old Republic Life~~ C.J. Kunstle	735					8658							8658	PAID IN FULL	Dec. 30 1939	10430						8658			8658	6225
E.P. Doemberg	50					589 29							618	2nd Half Paid; 1st Half Paid	NOV 13 1939; JUN 10 1939	9919; 3346		309		309						
George & D. Mullets	71					836 41							877													
"	48					565 78							593											593		771
~~Etta M. Muylatta Trustee~~ ~~Ben Muylatta~~ Gladys Fink	50					589							589	PAID IN FULL	MAY 2 - 1939	3434		589								656
	3					35	00						37	PAID IN FULL	JUN 21 1939	6394		37								
	2007					23639	458						24097													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Barclay

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

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land: Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings not other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Amount as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Mark Westfall		NE ¼ of NE ¼	5	138	77	38 30			yes	268			268	583 / 366	144	144				
2	"		NW ¼ of NE ¼				38 16			yes	267			267		53	53				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40			yes	280			280		56	56				SOLD FOR TAXES
4	"		SE ¼ of NE ¼				40			yes	280			280		56	56				SOLD FOR TAXES
5	"																				
6	"		NE ¼ of NW ¼				38 04			yes	267			267		53	53				
7	J. D. Edwards		NW ¼ of NW ¼				37 90			yes	227	105 / 100		332 / 327		66 / 65	66 / 65				SOLD FOR TAXES
8	"		SW ¼ of NW ¼				40			yes	240			240		48	48				
9	"		SE ¼ of NW ¼				40			yes	240			240		48	48				
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	L. D. Levins (Lessee)		SW ¼ of SW ¼				40			no	201			201		67	67				
14	~~State of Minnesota~~	Ida Graham	SE ¼ of SW ¼																		
15																					
16	State of Minn.		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							354 40				2270	420 / 400		2690 / 2470	797 / 797	61	564 / 560 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. 14 Rate 117 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Levy Homestead Exemption ..... Mills (%)	(cts.)	State Tax on Non-Homestead 5.81 Mills (%)	(cts.)	Total General Tax ($)	(cts.)	Special Taxes: Ditch No. ..... ($)	(cts.)	Ditch No. ..... ($)	(cts.)	..... ($)	(cts.)	..... ($)	(cts.)	Total Taxes ($)	(cts.)
1	117				13	78													13 78	1
2	53				6	74													6 74	2
3	56				6	60													6 60	3
4	56				6	60													6 60	4
5																				5
6	53				6	74													6 74	6
7	66				7	77													7 77	7
8	48				5	65													5 65	8
9	48				5	65													5 65	9
10																				10
11																				11
12																				12
13	67				7	89	39												8 78	13
14																				14
15																				15
16																				16
17																				17
18																				18
19																				19
20																				20
	54				6	47	39												6 81	

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1											13 78	1 38	15 16
2											6 24	62	6 91
3											6 60	66	7 26
4											6 60	66	7 26
5													
6											6 24	62	6 91
7	PAID IN FULL	JUN 10 1939											
8	PAID IN FULL	JUN 10 1939	52 28		14 02 ✓								
9	PAID IN FULL	JUN 10 1939											
10													
11													
12													
13	PAID IN FULL	JUN 12 1939	54 00		8 25 ✓								
14													
15													
16													
17													
18													
19													
20													

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands (including all Structures, not Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery (permanently attached to Real Estate)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads not to exceed $4000 as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Tax Commission	Sold for Taxes
~~State of Minn~~ ~~State of Minnesota~~	Floyd Dick	NE ¼ of NE ¼ Lot 1	6	138	39			19												
Floyd Dick		NW ¼ of NE ¼ " "				38.65			yes	231	~~105~~ 105		~~336~~ 336	~~67~~		~~67~~				
Stacca Realty Co.		SW ¼ of NE ¼				40			no	180			180		60	60				SOLD FOR TAXES
L. A. Brake		SE ¼ of NE ¼				40			no	180			180		60	60				SOLD FOR TAXES
		Lot 3 Section 6 Township 138 Range 39																		
~~State of Minn~~ ~~State of Minnesota~~	Floyd Dick	NE ¼ of NW ¼																		
" Ida Graham		NW ¼ of NW ¼ Lot 4																		
Stacca Realty Co.		SW ¼ of NW ¼				44.97			no	224			224		75	75				SOLD FOR TAXES
"		SE ¼ of NW ¼				40			no	180			180		60	60				SOLD FOR TAXES
Walter Olsen		Lot 1 Section 3 Township 138 Range 39 Lot 3				45.0			yes	90	~~53~~		~~143~~ 143	~~37~~		~~37~~ 37				
Gertrude M. Dell		NE ¼ of SW ¼				40			no	180			180		60	60				SOLD FOR TAXES
State of Minnesota		NW ¼ of SW ¼ Lot 6																		
"		SW ¼ of SW ¼																		
"		SE ¼ of SW ¼																		
"		NE ¼ of SE ¼																		
Stacca Realty Co.		NW ¼ of SE ¼				40			no	180			180		60	60				SOLD FOR TAXES
State of Minnesota		SW ¼ of SE ¼																		
Gertrude M. Dell		SE ¼ of SE ¼				40			no	180			180		60	60				SOLD FOR TAXES
						378.07				1025	~~148~~ 148		~~1345~~ 1345 ~~1348~~ 1348	~~96~~ 98	~~435~~ 435	~~531~~ 533				

Valuations by School Districts & Equalized by Tax Commission: District No. 19 Rate 1.37 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Notified of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
67					11 66							11 66	PAID IN FULL	MAY 24 1939	4531		11 66								
60					10 44	35						10 79											10 79		
60					10 44	35						10 79											10 79		
75					13 05	44						13 49											13 49		
60					10 44	35						10 79											10 79		
31					5 39							5 39											5 39		5 26
60					10 44	35						10 79											10 79		
60					10 44	35						10 79											10 79		
60					10 44	35						10 79	PAID IN FULL	JAN 9 1939	28	10 79									
533					9 74	7 54						9 28													

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

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

			DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATION						EQUALIZED VALUES			
											STRUCTURES & IMPROVEMENTS								
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hds.	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Lands Inclusive of Structures, Improvements and Machinery	True and Full Value of Structures Exclusively Included in Last Column	Total True and Full Value of Lands Inclusive of Structures, Improvements and Machinery	Assessed Value of Homestead to be Deducted as per Cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Exclusive of all Structures, Improvements and Machinery	Total Assessed Value of Lands Inclusive of all Structures, Improvements and Machinery	Total Assessed Value to Equalized by the Board of Review	Total Assessed Value to Equalized by the County Board	Total Assessed Value to Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1	NE ¼ of NE ¼	7	138	27			19													
"		2	NW ¼ of NE ¼																			
State of Minn. (Dept. of Rural Credit)	Margaret E. Nicholls	3	SW ¼ of NE ¼																			
State of Minnesota		4	SE ¼ of NE ¼																			
		5																				
"		6	NE ¼ of NW ¼																			
"		7	NW ¼ of NW ¼																			
Ernest O. Minaker		8	SW ¼ of NW ¼				44	08	1	yes	220			220	44		44					
"		9	SE ¼ of NW ¼				40		1	yes	200			200	40		40					
		10																				
State of Minn. (Dept. of Rural Credit)	Margaret E. Nicholls	11	NE ¼ of SW ¼																			
Ernest O. Minaker		12	NW ¼ of SW ¼				47	86	1	yes	224	105		329	66		66					
State of Minn. (Dept. of Rural Credit)	Margaret E. Nicholls	13	SW ¼ of SW ¼																			
"	"	14	SE ¼ of SW ¼																			
		15																				
"	"	16	NE ¼ of SE ¼																			
"	"	17	NW ¼ of SE ¼																			
State of Minnesota		18	SW ¼ of SE ¼																			
"		19	SE ¼ of SE ¼																			
		20																				
							172	88			644	105		749	150		150					

Cass County, Minnesota, for Taxes for the Year 1938.

VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 19 Rate 175.5 Mills				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
													6													
													7													
44					766							766	8	2nd Half Paid 1st Half Paid	DEC 27 1939 JUN 5 1939											
40					696							696	9	2nd Half Paid 1st Half Paid	DEC 27 1939 JUN 5 1939	10617 4736		13.05			3.03				Pen Due 1.04	
													10													
													11													
66					1148							1148	12	2nd Half Paid 1st Half Paid	DEC 27 1939 JUN 5 1939											
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
150					7610							7610														

Assessment Roll and Tax List of Unplatted Real Property in the Grand of Barclay

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

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres or Lots: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Build-ings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including All Improvements and Machinery	Assessed Value of Homesteads up to Equal other Real Estate, Class 3B	Assessed Value at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Minnesota Mtg. Co.		NE ¼ of NE ¼	8	128	29	40		2	no	200			200		67	67				SOLD FOR TAXES
2	I. L. Noell		NW ¼ of NE ¼				40			no	200			200		67	67				SOLD FOR TAXES
3	Gertrude M. Noell		SW ¼ of NE ¼				40			no	200			200		67	67				SOLD FOR TAXES
4	Arthur E. Church		SE ¼ of NE ¼				40			no	200			200		67	67				SOLD FOR TAXES
5																					
6	Gertrude M. Noell		NE ¼ of NW ¼				40			no	200			200		67	67				SOLD FOR TAXES
7	Hazel Dyke Bates & Robert M. Bates		NW ¼ of NW ¼				40			no	200			200		67	67				
8	" "		SW ¼ of NW ¼				40			no	200			200		67	67				
9	Gertrude M. Noell		SE ¼ of NW ¼				40			no	200			200		67	67				SOLD FOR TAXES
10																					
11	Olive A. Fowler & Ark Berge		NE ¼ of SW ¼				40			no	200			200		67	67				
12	Hazel Dyke Bates & Robert M. Bates		NW ¼ of SW ¼				40			no	200			200		67	67				
13	" "		SW ¼ of SW ¼				40			no	200			200		67	67				
14	Olive A. Fowler & Ark Berge		SE ¼ of SW ¼				40			no	200	74 / 70		~~274~~ / ~~270~~		91 / 90	91 / 90				
15																					
16	John H. Jennings		NE ¼ of SE ¼				40			no	200			200		67	67				
17	Gertrude M. Noell		NW ¼ of SE ¼				40			no	200			200		67	67				SOLD FOR TAXES
18	Noel O. McNelly		SW ¼ of SE ¼				40			no	200			200		67	67				SOLD FOR TAXES
19	"		SE ¼ of SE ¼				40			no	200			200		67	67				
20																					
							640				3200	74 / 70		~~3274~~ / ~~3270~~		1096 / 1095	1096 / 1095				

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 128.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	67					789	39						888													
2	67					789	39						888	PAID IN FULL	JUL 20 1939										888	
3	67					789	39						888	PAID IN FULL	JUL 20 1939	74476				1650						
4	67					789	39						888												888	
5																										
6	67					789	39						888	PAID IN FULL	JUL 20 1939	74475				888						
7	67					789	39						888	2nd Half Paid	OCT 26 1939	8320		888								
														1st Half Paid	MAY 27 1939	4666										
8	67					789	39						888	2nd Half Paid	OCT 26 1939					888						
														1st Half Paid	MAY 27 1939											
9	67					789	39						888	PAID IN FULL	JUL 20 1939	74476										
10																										
11	67					789	39						888	PAID IN FULL	JUN 7 1939	5177		888								
12	67					789	39						888	2nd Half Paid	OCT 26 1939	8320		888		888						
														1st Half Paid	MAY 27 1939	4666										
13	67					789	39						888	2nd Half Paid	OCT 26 1939											
														1st Half Paid	MAY 27 1939											
14	91					1077	53						1175	PAID IN FULL	JUN 7 1939	5177		1175								
15																										
16	67					789	39						888												888	
17	67					789	39						888	PAID IN FULL	JUL 20 1939	74475				888						
18	67					789	39						888	PAID IN FULL	JUN 12 1939	5919		1650								
19	67					789	39						888	PAID IN FULL	JUN 12 1939											
20																										
	1096					12907	638						13545													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Barclay

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

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	No. School District	Indicate House stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands up to $400 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1 NE¼ of NE¼ Lot 1	9	138	29			Vac												
"		2 NW¼ of NE¼																		
"		3 SW¼ of NE¼																		
"		4 SE¼ of NE¼ Lot 2																		
L. G. & E. Dyer	of L. G. Dyer	5 S½ of SW¼ of NW¼				20			no	100			100		34	34				SOLD FOR TAXES
~~Ella M. Moulster~~ Dennis H. Moulster		6 NE¼ of NW¼				40			yes	240			240	48		48				
S. O. Lee		S½ of NW¼ of NW¼				20			no	100			100		34	34				SOLD FOR TAXES
Oscar Lee		N½ of S W¼ of NW¼				20			yes	100			100	20		20				SOLD FOR TAXES
"		N½ of S E ¼ of NW¼				20			yes	100	43		143	33		32				SOLD FOR TAXES
State of Minnesota		10 N½ of NW¼ and all E of Burgstella R.																		
Marion Avery		11 N.E¼ of SW¼				40			no	200			200		67	67				SOLD FOR TAXES
"		12 NW¼ of SW¼				40			no	200			200		67	67				SOLD FOR TAXES
Harriet E. Jennings		13 S W ¼ of SW¼				40			no	200			200		67	67				
"		14 S E ¼ of SW¼				40			no	200			200		67	67				
Anna Royer		15 S½ of SE¼ of NW¼				20			no	100			100		33	33				SOLD FOR TAXES
State of Minnesota		16 NE¼ of SE¼																		
"		17 NW¼ of SE¼																		
"		18 S W ¼ of SE¼																		
"		19 S E ¼ of SE¼																		
George D. Moulster		20 NE¼ of Burgstella R. of N½ of NW¼				11			no	66			66	101	22	22				SOLD FOR TAXES
						311				1606	43		~~1616~~ 1669	~~100~~	391	~~491~~ 497				

Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (Mills)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
34	400	70						420	Balance Paid	MAY 17 1939	4005		145						420		
48	565							565	PAID IN FULL	MAY 8 1939	25 19		420								
34	400	70						420											420		
20	806							236											236		
33	389							389											389		
67	789	39						878											878		
67	789	39						878											878		
67	789	39						878	1st Half Paid	JUN 1 3 1939	4040								414		464
67	789	39						878	1st Half Paid	JUN 1 3 1939	4040		828						414		464
33	389	19						408	PAID IN FULL	JUL 17 1939	7555				408	08					
22	259	13						272											272		
497	5794	778						6077													

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 10's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Improvements and Improvements	True and Full Value of Buildings Previously Omitted in Said Town	Total True and Full Value of Land, Buildings and Structures, Improvements and Machinery	Assessed Value of Buildings and Improvements as per cent Class 3	Assessed Value of Equalized at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Commission	Sold for Taxes
Lillian D. Glover		1 NE¼ of NE¼	16	138	79	40	Cass	yes	400	840 ~~400~~		1240 ~~800~~	248 ~~160~~		248 ~~160~~				
"		2 NW¼ of NE¼				40		yes	400			400	80		80				
O. J. Johnson		3 SW¼ of NE¼				40		yes	280			280	56		56				
"		4 SE¼ of NE¼				40		yes	400	788 ~~550~~		1188 ~~1150~~	238 ~~230~~		238 ~~230~~				
		5																	
Olivia Erickson	L. E. Glover	6 NE¼ of NW¼				40		no	280			280		93	93				
Sarah J. Phelps		7 NW¼ of NW¼				40		no	200			200		67	67				
		8 SW¼ of NW¼				40		no	200			200		67	67				
Olivia Erickson	L. E. Glover	9 SE¼ of NW¼				40		no	280			280		93	93				
		10																	
O. J. Johnson		11 NE¼ of SW¼				40		yes	280			280	56		56				
Julius A. Bauer		12 NW¼ of SW¼				40		no	240			240		80	80				
"		13 SW¼ of SW¼				40		no	280	105 ~~100~~		385 ~~380~~		128 ~~127~~	128 ~~127~~				
"		14 ~~S E¼ of SW¼~~ Lot 1				37.45		no	189			189		63	63				
		15																	
O. J. Johnson		16 NE¼ of SE¼				40		yes	280			280	56		56				
"		17 NW¼ of SE¼				40		yes	280			280	56		56				
~~B. Bangston~~	Benny Bangston	18 ~~S W¼ of SE¼~~ Lot 1				37.75		yes	395	630		1025 ~~995~~	205 ~~199~~		205 ~~199~~				
"	"	19 S E¼ of SE¼				40		yes	480			480	96		96				
		20																	
						632.20			4864	2363 ~~2150~~		7227 ~~7014~~	1091 ~~1050~~	591 ~~570~~	1682 ~~1620~~ ✓				

Valuations by School Districts as Equalized by Tax Commission: District No. 6	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	Rate Tax on Non-Homestead	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			Month Day Year		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
248		2971				2971	1	2nd Half Paid 1st Half Paid	OCT 21 1939 MAY 31 1939	1447 1064				1931 ✓						
80		947				947	2	2nd Half Paid 1st Half Paid	OCT 21 1939 MAY 31 1939	1447 1064		1432 ✓								
56		660				660	3	PAID IN FULL	JUN 20 1939	6158		3463 ✓								
238		2803				2803	4	PAID IN FULL	JUN 20 1939											
							5													
93		1095	54			1149	6	Canceled Reold	7-8-38									1149 Canceled		
67		789	39			828	7	PAID IN FULL	JAN 16 1939	3038		1656 ✓								
67		789	39			828	8	PAID IN FULL	JAN 16 1939											
93		1095	54			1149	9	Canceled Reold	7-8-38									1149 Canceled		
							10													
56		660				660	11	PAID IN FULL	JUN 20 1939	6158		660 ✓								
80		941	46			987	12	2nd Half Paid 1st Half Paid	OCT 16 1939 MAY 16 1939	8658 2841										
128		1508	74			1582	13	2nd Half Paid 1st Half Paid	OCT 16 1939 MAY 16 1939	8658 2841		1700 ✓		1649 ✓						
63		741	37			778	14	2nd Half Paid 1st Half Paid	OCT 16 1939 MAY 16 1939											
							15													
56		660				660	16	PAID IN FULL	JUN 20 1939	6158		1320 ✓								
56		660				660	17	PAID IN FULL	JUN 20 1939											
205		2415				2415	18	2nd Half Paid 1st Half Paid	NOV 6 1939 JUN 17 1939	9547 6277		1773 ✓		1773 ✓						
96		1131				1131	19	2nd Half Paid 1st Half Paid	NOV 6 1939 JUN 17 1939											
							20													
1682		19817	343			20155														

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Improvements (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land and Improvements, all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Land at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Swan Monson		NE¼ of NE¼	17	138	39	40		Yes	200	44 ~~240~~		244 ~~240~~	48 ~~48~~		48 ~~48~~				SOLD FOR TAXES
2	Minnie & Hugh Burgess		NW¼ of NE¼				40		yes	200			200	40		40				SOLD FOR TAXES
3	Swan Monson		SW¼ of NE¼				40		no	200			200		67	67				
4	State of Minnesota		SE¼ of NE¼																	
5																				
6	Minnie & Hugh Burgess		NE¼ of NW¼				40		yes	240	105 ~~400~~		345 ~~640~~	69 ~~64~~		69 ~~64~~				
7	" "		NW¼ of NW¼				40		yes	240			240	48		48				
8	" "		SW¼ of NW¼				40		yes	240			240	48		48				
9	" "		SE¼ of NW¼				40		yes	200			200	40		40				
10																				
11	State of Minnesota		NE¼ of SW¼																	
12	Walter E. Jorgen	S	NW¼ of SW¼				40		no	200			200		67	67				
13	Hannah K. McLogan		SW¼ of SW¼				40		no	200			200		67	67				SOLD FOR TAXES
14	Stella Nordbruch	S	SE¼ of SW¼				40		no	200			200		67	67				SOLD FOR TAXES
15																				SOLD FOR TAXES
16	Nicholas H. Langer	S	NE¼ of SE¼				40		no	200			200		67	67				
17	~~Conveyed from Atty. Co.~~ Ellen Whitfield		NW¼ of SE¼				40		no	200					67	67				SOLD FOR TAXES
18	" "		SW¼ of SE¼				40		no	200	210 ~~200~~		410 ~~400~~		137 ~~134~~	137 ~~134~~				SOLD FOR TAXES
19	Theodore Hill		SE¼ of SE¼				40		no	240	53 ~~300~~		293 ~~300~~		101 ~~100~~	101 ~~100~~				SOLD FOR TAXES
20																				
							560			2960	470 ~~700~~		3380 ~~3660~~	293 ~~274~~	640 ~~630~~	933 ~~904~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. 7 Rate ..... Mills 117.79 Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Amount Valuation Non-Homestead Dollars	Rate and Tax Levy Homestead Exemption Mills	Rate Tax on Non-Homestead Mills	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	$ cts.	$ cts.	Total Taxes $ cts.		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1	48				5 65							5 65	1	PAID IN FULL	OCT 1 1939	8882				5 65	15						
2	40				4 71							4 71	2	PAID IN FULL	NOV 21 1939	10237						4 71					
3	67				7 89	39						8 28	3											8 28			
4													4														
5													5														
6	69				8 13							8 13	6	PAID IN FULL	NOV 21 1939												
7	48				5 65							5 65	7	PAID IN FULL	NOV 21 1939												
8	48				5 65							5 65	8	PAID IN FULL	NOV 21 1939	10237						5 65					
9	40				4 71							4 71	9	PAID IN FULL	NOV 21 1939												
10													10														
11													11														
12	67				7 89	39						8 28	12											8 28			
13	67				7 89	39						8 28	13											8 28			
14	67				7 89	39						8 28	14											8 28			
15													15														
16	67				7 89	39						8 28	16											8 28			
17	67				7 89	39						8 28	17	PAID IN FULL	APR 6 1939												
18	137				16 14	80						16 94	18	PAID IN FULL	APR 6 1939	9001		16 94									
19	101				11 90	59						12 49	19											12 49			
20													20														
	933				109 88	373						113 61															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 6B, Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	Structures & Improvements: True and Full Value of Structures Assessable as Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	Hrs			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Wm. Olsen & Rud. Carlson		NE¼ of NE¼	18	138	39	40		17	no	200			200			67				SOLD FOR TAXES
2	Geo. Collins		NW¼ of NE¼				40			yes	240	310 ~~200~~		550 ~~440~~	90 ~~72~~		90 ~~72~~				
3	"		SW¼ of NE¼				40			yes	240			240	48		48				
4	Wm. Olsen & Rud. Carlson		SE¼ of NE¼				40			no	200			200		67	67				SOLD FOR TAXES
5																					
6	Charles P. & Flora Bates		NE¼ of NW¼				40			yes	200			200	40		40				
7	Charles P. Bates		NW¼ of NW¼				45.86			yes	230			230	46		46				
8	"		SW¼ of NW¼				45.80			yes	230	315 ~~300~~		545 ~~460~~	109 ~~92~~		109 ~~92~~				
9	"		SE¼ of NW¼				40			yes	200			200	40		40				
10																					
11	State of (Minnesota)		NE¼ of SW¼																		
12	Albert Seely		NW¼ of SW¼				45.86			no	276			276		92	92				
13	Edw. L. Harmon		SW¼ of SW¼				45.86			yes	276			276	55		55				SOLD FOR TAXES
14	Ewald & Lida Eden		SE¼ of SW¼				40			no	240			240		80	80				
15																					
16	Chas. St. Riley		NE¼ of SE¼				40			yes	240			240	48		48				
17	Ewald & Lida Eden		NW¼ of SE¼				40			no	240			240		80	80				
18	"		SW¼ of SE¼				40			no	240			240		80	80				
19	Chas. St. Riley		SE¼ of SE¼				40			yes	240	315 ~~300~~		555 ~~540~~	111 ~~108~~		111 ~~108~~				
20																					
							623.38				3492	840 ~~760~~		4332	587	466	1053				

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 75.98 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58.6 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	67					1166 39							1205												1205	
2	90					1566							1566	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 5 1939	4985 4484		1201 ✓		1200 ✓						
3	48					835							835	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 5 1939											
4	67					1166 39							1205												1205	
5																										
6	40					696							696	PAID IN FULL	MAR 23 1939	2811		1088 ✓								
7	46					800							800	PAID IN FULL	MAR 23 1939											
8	109					1896							1896	PAID IN FULL	MAR 23 1939											
9	40					696							696	PAID IN FULL	MAR 23 1939											
10																										
11																										
12	92					1601 53							1654												1654	
13	55					957							957	PAID IN FULL	APR 29 1939	3316		957 ✓								
14	80					1397 46							1438	PAID IN FULL	SEP 1939	5137				1438 43 ✓						
15																										
16	48					835							835												835	835
17	80					1397 46							1438	PAID IN FULL	SEP 1939	5137				2876 1 12 ✓						
18	80					1397 46							1438	PAID IN FULL	SEP 1939											
19	111					1931							1931												1931	2137
20																										
	1053					18397 769							18590													

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Home stead.	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Improvements (Dollars)	True and Full Value of Buildings and other Improvements Subject to Real Estate Mortgage (Dollars)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	Assessed Value of Structures and Improvements up to Amount of $1000 Class 3B (Dollars)	Assessed Value of Real Estate and Machinery at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands (including all structures, Improvements and Machinery) (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Farmers St Bank (Per Rec)		1	NE¼ of NE¼	19	138	29	40	19	yes	240	135 ~~100~~		375 ~~340~~	67 ~~68~~		67 ~~68~~				
Albert Dragsgarden		2	NW¼ of NE¼				40		yes	200	83 ~~50~~		333 ~~250~~	67 ~~66~~		67 ~~66~~				
"		3	SW¼ of NE¼				40		yes	280			280	56		56				SOLD FOR TAXES
Robert H. Sliffer		4	SE¼ of NE¼				40		no	240			240		80	80				SOLD FOR TAXES
		5																		SOLD FOR TAXES
W. D. Gensler		6	NE¼ of NW¼				40		no	240			240		80	80				SOLD FOR TAXES
Elmer B. Sherman		7	NW¼ of NW¼				46.36		yes	278			278	56		56				SOLD FOR TAXES
"		8	SW¼ of NW¼				47.88		yes	284	270 ~~200~~		554 ~~484~~	97 ~~97~~		97 ~~97~~				SOLD FOR TAXES
Farmers State Bank (Per Rec)		9	SE¼ of NW¼				40		no	240			240		80	80				SOLD FOR TAXES
		10																		
D. R. Ethridge		11	NE¼ of SW¼				40		no	360			360		120	120				
Olive Mansfield		12	NW¼ of SW¼				48.38		no	290			290		97	97				SOLD FOR TAXES
		13	SW¼ of SW¼				49.40		no	296			296		98	98				SOLD FOR TAXES
D. R. Ethridge		14	SE¼ of SW¼				40		no	360			360		120	120				
		15																		
State of Minnesota		16	NE¼ of SE¼																	
~~Olaus Sherman B. Young J. J. Anderson Est. Co.~~		17	NW¼ of SE¼				40		yes	280	420 ~~420~~		700 ~~700~~	140 ~~140~~		140 ~~140~~				
× ×		18	SW¼ of SE¼				40		yes	280			280	56		56				
State of Minnesota		19	SE¼ of SE¼																	
		20																		
							591.56			3949	788 ~~420~~		4736 ~~4369~~	543 ~~536~~	675	1218 ~~1210~~				

Valuations by School Districts as Equalized by Tax Commission: District No. 17 Rate 173.2 Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 518.1 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Dist. No. ($ cts.)	Dist. No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid: 2nd half Paid / 1st Half Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to Five Months in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
69					17.01							17.01	2nd half Paid	SEP 26 1939	8059		6.00		6.00							
67					11.66							11.66	1st Half Paid	MAY 22 1939	4066											
56					9.74							9.74												11.66		
80					13.97	46						14.38												9.74		
																								14.38		
80					13.97	46						14.38														
56					9.74							9.74	PAID IN FULL	APR 29 1939	9818		6.97							14.38		
99					17.23							17.23	PAID IN FULL	APR 29 1939												
80					13.97	46						14.38														
																								14.38		
120					20.88	70						21.58	2nd Half Paid	NOV 7 1939	9579											
													1st Half Paid	JUN 4 5 1939	4981		10.79		10.79							
97					16.88	56						17.44														
98					17.05	57						17.62												17.44		
120					20.88	70						21.58	2nd Half Paid / 1st Half Paid	NOV 7 1939 / JUN 4 5 1939	9579 / 4981		10.79		10.79					17.62		
140					24.36							24.36	2nd Half Paid	NOV 5 1939	9596											
56					9.74							9.74	1st Half Paid	JUN 5 1939	4744		17.05		17.05							
1218					211.93	3.91						215.84														

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Not Assessed with Real Estate	Total True and Full Value of Lands and Structures, Improvements and Machinery	Assessed Value of Homesteads to be Assessed at 20 per cent, Class 3B	Assessed Value of Homesteads to be Assessed at 33⅓ per cent, Class 3	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Theodore Nice		NE ¼ of NE ¼	22	138	29	40		14	no	480			480		160			160	
2	Gertrude M. Nice		NW ¼ of NE ¼				40			yes	200	37 ~~50~~		237 ~~250~~	44 ~~44~~				44 ~~44~~	SOLD FOR TAXES
3	Nels Sjostrom	S	S W ¼ of NE ¼				40			no	320			320		107			107	
4	"	S	S E ¼ of NE ¼				40			no	520	210 ~~200~~		530 ~~520~~		177 ~~176~~			177 ~~176~~	SOLD FOR TAXES
5																				SOLD FOR TAXES
6	Gus Ackerman	S	N E ¼ of N W ¼				40			no	240			240		80			80	
7	Robert H. Shiffer	S	N W ¼ of N W ¼				40			no	200			200		67			67	SOLD FOR TAXES
8	"	S	S W ¼ of N W ¼				40			no	200			200		67			67	SOLD FOR TAXES
9	Ben Ackerman	S	S E ¼ of N W ¼				40			no	240			240		80			80	SOLD FOR TAXES
10																				SOLD FOR TAXES
11	Gust Olsefrank		N E ¼ of S W ¼				40			yes	400			400	80				80	
12	State of Minnesota		N W ¼ of S W ¼																	
13	"		S W ¼ of S W ¼																	
14	Gust Olsefrank		S E ¼ of S W ¼				40			yes	400	470 ~~400~~		870 ~~800~~	167 ~~160~~				167 ~~160~~	SOLD FOR TAXES
15																				
16	Jake Stanley		N E ¼ of S E ¼				40			yes	480			480	96				96	
17	"		N W ¼ of S E ¼				40			yes	480			480	96				96	SOLD FOR TAXES
18	"		S W ¼ of S E ¼				40			yes	480			480	96				96	SOLD FOR TAXES
19	"		S E ¼ of S E ¼				40			yes	480			480	96				96	SOLD FOR TAXES
20																				SOLD FOR TAXES
							560				4720	657 ~~650~~		5377 ~~5370~~	458 ~~457~~	738 ~~734~~			1410 ~~1407~~	

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 15.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections & First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	160					2784 92							2877													
2	44					766							766	PAID IN FULL	Nov. 13 1939	10146				766	61 ✓					
3	107					1867 67							1974											1974		
4	177					3080 103							3183											3183		
5																										
6	80					1397 46							1438											1438		
7	67					1166 39							1205											1205		
8	67					1166 39							1205											1205		
9	80					1397 46							1438											1438		
10																										
11	80					1397							1397	PAID IN FULL	JUN 5 1939	47332		1397 ✓								
12																										
13																										
14	164					2853							2853											2853		
15																										
16	96					1670							1670											1670		
17	96					1670							1670											1670		
18	96					1670							1670											1670		
19	96					1670							1670											1670		
20																										
	1410					24533	478						24961													

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

		Inwhose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Inc.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Affixed to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homestead up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by Minnesota Tax Commission	Sold for Taxes
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	1	State of Minnesota		N E ¼ of N E ¼		21	128	29		19												
	2	Reuben C. Allen		~~N W ¼ of N E ¼~~ Lot 8				40.82		yes		322	53 / 58		375 / 372	75 / 74		75 / 74				
	3	"		~~S W ¼ of N E ¼~~ " 7				14.75		yes		88			88	18		18				SOLD FOR TAXES
	4	"		~~S E ¼ of N E ¼~~ " 6				39		yes		234			234	47		47				SOLD FOR TAXES
	5																					SOLD FOR TAXES
	6	George Briley		~~N E ¼ of N W ¼~~ " 8				17		yes		119			119	24		24				
	7	"		N W ¼ of N W ¼				40		yes		320			320	64		64				
	8	"		S W ¼ of N W ¼				40		yes		320			320	64		64				
	9	"		~~S E ¼ of N W ¼~~ Lot 2 less 1 acre				18.72		yes		140	105 / 100		245 / 240	49 / 48		49 / 48				SOLD FOR TAXES
	10	Reuben C. Allen		1 acre of Lot 2				1		yes		10			10	2		2				
	11	"		~~N E ¼ of S W ¼~~ Lot 3				37.60		yes		260	315 / 300		575 / 560	115 / 112		115 / 112				SOLD FOR TAXES
	12	Zella Yates		N W ¼ of S W ¼				40		no		320			320		107	107				
	13	"		S W ¼ of S W ¼				40		no		320			320		107	107				
	14	Reuben C. Allen		S E ¼ of S W ¼				40		yes		240			240	48		48				SOLD FOR TAXES
	15																					
	16	State of Minnesota		~~N E ¼ of S E ¼~~ " 5																		
	17	Reuben C. Allen		~~N W ¼ of S E ¼~~ " 4				16.75		yes		97			97	19		19				SOLD FOR TAXES
	18	"		S W ¼ of S E ¼				40		yes		240			240	48		48				SOLD FOR TAXES
	19	"		S E ¼ of S E ¼				40		yes		320			320	64		64				SOLD FOR TAXES
	20																					
								429.10				3357	473 / 458		3830 / 3815	638 / 635	214	852 / 847				

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 75 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.		Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																									
2	75					1305						1305											1305		
3	18					313						313											313		
4	47					818						818											818		
5																									
6	24					418						418											418		468
7	64					1114						1114											1114		1233
8	64					1114						1114											1114		1233
9	50					870						870											870		963
10	2					35						35											35		
11	115					2001						2001											2001		
12	107					1867	67					1934	Paid Half Paid	NOV - 9 1938 / MAY 31 1939	9867 / 5041		1924		1924						
13	107					1867	67					1934	Paid Half Paid	NOV - 9 1938 / MAY 31 1939											
14	48					835						835											835		
15																									
16																									
17	19					331						331											331		
18	48					835						835											835		
19	64					1114						1114											1114		
20																									
	852					14877	174					14951													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Barclay, Cass County, Minnesota, for Taxes for the Year 1938.

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Int'r	No. School District	Indicate House Moved	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Improvements (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	Assessed Value of Homestead as Reduced by Class 3B (Dollars)	Assessed Value of Assessable as in 1st per cent Class 3 (Dollars)	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Joseph F. Hemmes	Paul Dietch	1	NE ¼ of NE ¼	22	138	29	40		49	yes	320			320							
Arnold Peter Hemmes	Frank Sifert	2	NW ¼ of NE ¼				40			no	400			400	64		64				
		3	SW ¼ of NE ¼				40			no	400			400		133	133				
Joseph F. Hemmes	Paul Dietch	4	SE ¼ of NE ¼				40			yes	320	315 / 300		635 / 620	177 / 124	133	177 / 124				
		5																			
J. A. Phinney	S	6	NE ¼ of NW ¼				40			no	400			400		133	133				
"	S	7	NW ¼ of NW ¼				40			no	400			400		133	133				SOLD FOR TAXES
"	S	8	SW ¼ of NW ¼				40			no	400	310 / 300		710 / 700		203 / 200	203 / 200				SOLD FOR TAXES
"	S	9	SE ¼ of NW ¼				40			no	400			400		134	134				SOLD FOR TAXES
		10																			
Byron Selves		11	NE ¼ of SW ¼				40			yes	400	105 / 100		505 / 500	101 / 100		101 / 100				
Jorgen F. Hemmes		12	NW ¼ of SW ¼				40			yes	480			480	96		96				SOLD FOR TAXES
"		13	SW ¼ of SW ¼				40			yes	480	315 / 300		795 / 780	159 / 156		159 / 156				SOLD FOR TAXES
Olaf Hemmes		14	SE ¼ of SW ¼				40			yes	480	150 / 150		630 / 630	126 / 126		126 / 126				SOLD FOR TAXES
		15																			
Emma Berner		16	NE ¼ of SE ¼				40			no	400			400		134	134				
State of Minnesota		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			
							560				5280	1103 / 1050		6383 / 6330	675 / 642	1003 / 954	1678 / 1596				

Valuations by School Districts as Equalized by Tax Commission: District No. 17 Rate 173.79 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 587 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
6.41					11.14							11.14	PAID IN FULL	NOV 2 - 1939	9407				11.14	39					
133					231.14	77						231.91											231.91		2.46
133					231.14	77						231.91											231.91		
127					220.70							220.70	PAID IN FULL	NOV 2 - 1939	9408				220.70	6.17			231.91		2.46
133					231.14	77						231.91											231.91		
133					231.14	77						231.91											231.91		
203					352.77	118						365.0											365.0		
134					233.1	78						240.9											240.9		
101					175.7							175.7											175.7		
96					167.0							167.0	PAID IN FULL	NOV 14 1939	9981				443.6	17.8					
159					276.6							276.6	PAID IN FULL	NOV 14 1939											
126					219.7							219.7											222.7		
134					233.1	78						240.9											240.9		
1678					2919.4	587						2977.6													

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

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including All Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of Machinery Not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	O. A. Enterly	Benjamin Kline	1	NE ¼ of NE ¼	29	188	29	40	19	no	360			360		120	120					
	~~State of Minnesota (Dept of Public Welfare)~~	Jas. C. Hoff	2	NW ¼ of NE ¼				40		yes	240			240	48		48					
	"	"	3	SW ¼ of NE ¼				40		yes	240			240	48		48					
	D. M. McAllister		4	SE ¼ of NE ¼				40		no	360			360		120	120					
			5																			
	~~State of Minnesota (Dept of Public Welfare)~~	John P. Witt	6	NE ¼ of NW ¼				40		yes	280			280	56		56					
	"	"	7	NW ¼ of NW ¼ Lot 1				39.99		yes	400	630 ~~700~~		1030 ~~1100~~	206 ~~220~~		206 ~~220~~					
	"	"	8	SW ¼ of NW ¼ " 2				31.63		yes	253			253	50		50					
	"	"	9	SE ¼ of NW ¼				40		yes	240			240	48		48					
	D. F. Prescott		10	100' x 175' of Lot 3				40		yes	60	420 ~~400~~		480 ~~460~~	96 ~~92~~		96 ~~92~~					SOLD FOR TAXES
	Robert Campbell		11	NE ¼ of SW ¼				40		yes	400			400	80		80					
	"		12	Lot 3 lying W. of Lot 1 100' x 175' NW ¼ of SW ¼				35.85		yes	350	315 ~~300~~		665	133		133					
	Marcus Young		13	SW ¼ of SW ¼				40		yes	480			480	96		96					
	"		14	SE ¼ of SW ¼				40		yes	480	315 ~~300~~		795 ~~780~~	159 ~~156~~		159 ~~156~~					
	J. N. & Della B. Germain		15	Pt of Lot 2				1		no	60	310 ~~300~~		370 ~~360~~		70 ~~72~~	70 ~~72~~					SOLD FOR TAXES
	~~State of Minnesota (Dept of Public Welfare)~~	L. F. McKelvey	16	NE ¼ of SE ¼				~~40~~		yes	480	630 ~~600~~		1110 ~~1080~~	222 ~~216~~		222 ~~216~~					
	"	"	17	NW ¼ of SE ¼				40		yes	480			480	96		96					
	D. D. Sherwood		18	SW ¼ of SE ¼				40		yes	480	315 ~~300~~		795 ~~780~~	159 ~~156~~		159 ~~156~~					
	"		19	SE ¼ of SE ¼				40		yes	480			480	96		96					
	Emil Krueger		20	1 acre of Lot 3				1		no	60	315 ~~300~~		375 ~~360~~		75 ~~72~~	75 ~~72~~					
								629.99			6183	3150 ~~3000~~		9333 ~~9183~~	1593 ~~1568~~	455 ~~447~~	2048 ~~2015~~					

Cass County, Minnesota, for Taxes for the Year 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. 17 Rate 70.39 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
120					2088	70						2158 1	Cancelled Resold	12-24-38									2158		Cancelled
48					835							835 2	PAID IN FULL	SEP 30 1939		$8.70			1670	50					
48					835							835 3	PAID IN FULL	SEP 30 1939											
120					2088	70						2158 4	PAID IN FULL	~~MAY 17 1939~~	Held		2158								
													5												
56					974							974 6	PAID IN FULL	SEP 30 1939											
206					3584							3584 7	PAID IN FULL	SEP 30 1939		$81.70			6263	188					
60					870							870 8	PAID IN FULL	SEP 30 1939											
48					835							835 9	PAID IN FULL	SEP 30 1939											
96					1670							1670 10											1670		
80					1397							1397 11	2nd Half Paid 1st Half Paid	OCT 19 1939 JUN 17 1939		$6.66 6.99	13.33		13.33						
133					2314							2314 12	2nd Half Paid 1st Half Paid	OCT 19 1939 JUN 17 1939											
96					1670							1670 13	2nd Half Paid 1st Half Paid	NOV 7 - 1939 JUN 5 - 1939		$8.39 8.39									
159					2766							2766 14	2nd Half Paid 1st Half Paid	NOV 7 - 1939 JUN 5 - 1939			22.18		22.18						
90					1566	54						1618 15											1618		
222					3863							3863 16	2nd Half Paid 1st Half Paid	NOV 4 - 1939 JUN 16 1939		$19.33 16.73									
96					1670							1670 17	2nd Half Paid 1st Half Paid	NOV 4 - 1939 JUN 16 1939			27.69		27.69						
159					2766							2766 18	2nd Half Paid 1st Half Paid	NOV 10 1939 JUN 15 1939		$13.85< 13.85									
96					1670							1670 19	2nd Half Paid 1st Half Paid	NOV 10 1939 JUN 15 1939			22.18		22.18						
125					2175	73						2248 20	PAID IN FULL	JUN 2 - 1939		11.23	22.48								
2048					35631	765						358.96													

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs.	No School District	Indian Homestead	Assessor's Valuation: True and Full Value of Land Including all Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Machinery Per Cent Assessed as Set Down	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Original 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota (Delinquent Real Estate)	Guy E. Clapper	1 NE¼ of NE¼ Lot 4	30	138	29	20.60	19	yes		20			20		4	4				
Theo. Thomas & Young		2 NW¼ of NE¼ + 3				9.30		yes		312	763		375	115	112	112				
		3 SW¼ of NE¼																		
		4 SE¼ of NE¼																		
J. L. Anderson Lbr. Co.		5 Entirely 500' of Lot 3				4				96			96	19						
D. K. Eldridge		6 NE¼ of NW¼ + 1				43.33		no		389	470		807		270	270				
James K. Blackburn		7 NW¼ of NW¼				49.46		no		248			248		83	83				
D. K. Eldridge		8 SW¼ of NW¼ + 1				49.34		no		174	310		484		128	128				SOLD FOR TAXES
		9 SE¼ of NW¼																		
State of Minnesota		10 Lot 4 East Part of Lot 6 (about 7½ rods)																		
Otto H. Miller		11 NE¼ of SW¼ (4 rods of Lot 6)				5		no		150	315		465		155	155				
Celia Kelly		12 NW¼ of SW¼ 2½ acres + 6 = 8.38				7.50		yes		50			50	10		10				SOLD FOR TAXES
		13 SW¼ of SW¼																		
		14 SE¼ of SW¼																		
Thomas J. Kelly		15 (The East ½ of Lot 6 W. of Mining Road) (and Lot 4 of Kelly's Sub. Lot 3 Block 1)				3		yes		60			60	12		12				SOLD FOR TAXES
		16 NE¼ of SE¼																		
		17 NW¼ of SE¼																		
		18 SW¼ of SE¼																		
R. & Marguerite Johnson		19 SE¼ of SE¼ E½ of Lot 5				6		yes		120			120	24		24				SOLD FOR TAXES
(Annie) Martha McClelland Mackie & Louise McClelland		20 Part of East Lot 5				4		no		80			80		27	27				
						166.44				1603	1708		3313	67	449	516				
											4853		7811	165	663	828				

Valuations by School Districts as Equalized by Tax Commission: District No. 14 Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4					5.70							70	1	PAID IN FULL	SEP 30	1938		8170				70	07						
112					16.79							1679	2	2nd Half Paid	NOV 27	1938		9596											
					23.49									1st Half Paid	JUN 5	1939		4346		8.46		8.35							
													3																
													4																
19					3.31							331	5	PAID IN FULL	NOV 7	1939		9597				331	12						
270					46.98	1.57						4855	6	2nd Half Paid	NOV 27	1939		9597											
														1st Half Paid	JUN 1	1939		4348		24.28		24.06							
83					14.44	48						1492	7																
128					22.27	74						2301	8	2nd Half Paid	NOV 27	1939		9599										1492	
														1st Half Paid	JUN 1	1939		4981		11.67		11.50							
													9																
													10																
155					26.97	90						2787	11	PAID IN FULL	AUG 1	1939		2718				27.87	69						
10					1.74							174	12	PAID IN FULL	SEP 6	1939		4403				1.74	04						
													13																
													14																
12					2.09							209	15	PAID IN FULL	JUN 28	1939		4601		2.09									
													16																
													17																
													18																
24					4.18							418	19																
27					4.70	16						486	20	PAID IN FULL	JUN 9	1939		5341		4.86								418	
228					144.08	3.85						1479.3																	

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

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

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres at Least Acres	IW	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures, Improvements and Machinery	True and Full Value of Structures, Improvements and Machinery in Back Taxes	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to from 20 per cent Class 3B	Assessed Value of Structures, Improvements and Machinery	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Farmers State Bank, Pine River		NE¼ of NE¼ Lot 1	31	128.29		37.38	19.		no	472			472		157	157			SOLD FOR TAXES
2	Richard & Armel Johnston		accrued of Lot 1 NW¼ of NE¼				74			yes	480			480	96		96			
3	Farmers State Bank, Pine River		accrued of S W ¼ of NE ¼ (less 13 acres)				65.0			no	163			163		54	54			SOLD FOR TAXES
4	State of Minnesota		S E ¼ of NE ¼																	
5	J. A. Stream / Henry J. Streser		1 acre in NW¼ Sec 1				1				60	157 / 240		217 / 300		104 / 160	104 / 160			
6	Thomas J. Kelley		9.75 acres of Lot 3 (S. of Norway Creek)				9.75			yes	292			292	58 / 97		58 / 97			SOLD FOR TAXES
7	C. E. Griffith		10 acres of Lot 3 NW¼ of NW¼ (N. of Norway Creek)				10			yes	250	470 / 400		720 / 650	136 / 130		136 / 130			
8	Bertha D. Ball		S W ¼ of NW ¼ Lot 4 (less 1 acre)				18.95			yes	137	630 / 590		765 / 727	153 / 145		153 / 145			
9	"		S E ¼ of NW ¼ Lot 5				45.78			yes	679			679	136		136			
10	State of Minnesota		15 acres of S E ¼ of N ¼																	
11	Celia Kelly		N E ¼ of S W ¼ 5 acres of Lot 4				5			yes	100	315 / 300		415 / 400	83 / 80		83 / 80			SOLD FOR TAXES
12	Lars L. Kleneas		NW¼ of S W ¼ 20 acres of W ½ of S E ¼				20			no	120	470 / 400		590 / 520		180 / 156	180 / 156			
13	State of Minnesota		S-W ¼ of S W ¼ 6 acres of Lot 6																	
14	Edna M. Allister		S E ¼ of S W ¼ 1 acre of Lot 6				1			no	60	257 / 240		317 / 300		104 / 100	104 / 100			SOLD FOR TAXES
15	N. S. Gilbert		S. 6 acres of Lot 6				3.60			yes	72	315 / 300		387 / 372	77 / 75		77 / 75			SOLD FOR TAXES
16			NE ¼ of SE ¼																	
17	Olaf Haugen		NW ¼ of S E ¼ 1 acre of Lot 6				1			no	60	147 / 140		207 / 200		69 / 67	69 / 67			SOLD FOR TAXES
18			S W ¼ of SE ¼																	
19	~~S. A. Stream~~	Mabel Fern Francis	S E ¼ of S E ¼ 3 acres of Lot 6				3.60			no	100	210 / 200		310 / 300		103 / 100	103 / 100			SOLD FOR TAXES
20	Milwaukee Holding Co.		13.5 acres of S E ¼ N E ¼				13.50			no	325	796 / 770		325		108	108			SOLD FOR TAXES
							184.46				3968			6379	739	879	1618			

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 173.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Taxes Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year			$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	157					27 37	91								28 73															28 73	
2	96					16 70									16 70															16 70	16 70
3	54					9 40	31								9 71															9 71	9 71
4																															
5	104					18 09	60								18 69		PAID IN FULL	JUN 2 1939	4913	10737		9 35								9 34	
6	58					10 09									10 09		PAID IN FULL	JUN 28 1939	6661			10 09									
7	136					23 66									23 66		PAID IN FULL	MAY 25 1939	4534			23 66									
8	153					26 67									26 67		2nd Half Paid / 1st Half Paid / 2nd Half Paid / 1st Half Paid	NOV 14 1938 / JUN 13 1939 / NOV 14 1938 / JUN 17 1939	7933 / 6677			26 67		25 14							
9	136					23 66									23 66																
10																															
11	83					14 44									14 44		PAID IN FULL	SEP 6 1939	7403					14 44	86						
12	180					31 37	105								32 37		PAID IN FULL	MAY 16 1939	3711			32 37									
13																															
14	104					18 09	60								18 69															18 69	
15	77					13 40									13 40															13 40	
16																															
17	69					17 01	40								17 41															17 41	17 41
18																															
19	103					17 97	60								18 57		PAID IN FULL	AUG 24 1939	7806					18 57	87						
20	108					18 79	63								19 42															19 42	19 42
	1618					281 51	510								286 61																

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value; Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 4B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Hds	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures, Improvements and Buildings (Dollars)	True and Full Value of Structures not actually attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000.00 at 20 per cent Class 4B (Dollars)	Assessed Value of Balance of Homesteads Including Structures, Improvements and Machinery at 33⅓ per cent Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
	State of Minnesota		1 acre of S½ of NE¼ NE¼ NE¼	31	138	27			19											
			2 NW¼ of NE¼																	
	Annie Anyon		3 1½ acres of S½ of NE¼				2			yes	105	473 ~~450~~		105	94	141 ~~150~~				
	Mary M. Kohr		4 1 acre of S½ of NE¼ S½ of NE¼				1			yes	360			833 ~~810~~	166 ~~162~~	167 ~~162~~				SOLD FOR TAXES
	Annie Anyon		5 1 acre of S½ of NE¼				1			yes	30	185 ~~150~~		185 ~~150~~	37 ~~30~~	37 ~~30~~				
	Thomas W. Chandler		6 N½ of NW¼ 1 acre of S½ of NE¼				1			yes	30			30	6	6				
	Frank G. Dicher		7 ~~NW¼ of NW¼~~ 1 acre of S½ of NE¼				1			yes	80	368 ~~350~~		448 ~~430~~	89 ~~86~~	90 ~~86~~				
			8 S W¼ of NW¼																	
	Mary M. Kohr		9 1 acre of S½ of NE¼ S½ of NW¼				150			yes	45			45	9	9				SOLD FOR TAXES
			10																	
	Bertha Kokeler		11 1½ acres of N E¼ of S W¼				150			yes	700	315 ~~300~~		415 ~~400~~	83 ~~80~~	83 ~~80~~				
	Chas. A. Sharpe		12 1½ acres of N W¼ of S W¼				1			yes	80	336 ~~320~~		416 ~~400~~	83 ~~80~~	83 ~~80~~				
			13 S W¼ of S W¼																	SOLD FOR TAXES
			14 S E¼ of S W¼																	
			15																	
			16 N E¼ of S E¼																	
			17 N W¼ of S E¼																	
			18 S W¼ of S E¼																	
			19 S E¼ of S E¼																	
			20																	
							7003				830	1597 ~~1520~~		~~2427~~ ~~2350~~	486 ~~470~~	486 ~~470~~				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 19 Rate 19.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2																											
3	21					365							365													365	404
4	167					2906							2906		PAID IN FULL	OCT 25 1939	8797				2906	107					
5	27					470							470													470	570
6	6					104							104													104	115
7	90					1566							1566		PAID IN FULL	JUN 16 1939	6067		1566								
8																											
9	9					157							157		PAID IN FULL	OCT 25 1939	8797				157						
10																											
11	83					1444							1444													1444	1598
12	83					1444							1444													1444	
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	486					8456							8456														

Assessment Roll and Tax List of Unplatted Real Property in the Dowd of Barclay

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

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres or Lots: Acres	Hrs	No. School District	Indicate Home Stead	Assessor's Valuation: True and Full Value of Lands (Including Structures and Improvements)	Structures & Improvements: True and Full Value of Structures and Improvements (Included in Land Value)	True and Full Value of Structures and Improvements (Not Included in Land Value)	Total True and Full Value of Lands (Including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to (Limit) as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (Including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Alice M. Amy		NE ¼ of NE ¼	31	138	29	40		19	Yes	480	315 / 300		795 / 780	159 / 156		159 / 156				SOLD FOR TAXES
2	"		NW ¼ of NE ¼				40			Yes	480			480	96		96				SOLD FOR TAXES
3	Fred A. Kreiberg		SW ¼ of NE ¼				40			no	480	315 / 300		795 / 780		265 / 260	265 / 260				
4	"		SE ¼ of NE ¼				40			no	480			480		160	160				
5																					
6	Chas. Mahern (Executrix)		NE ¼ of NW ¼				40			no	600			600		200	200				
7	"		NW ¼ of NW ¼				40			no	600			600		200	200				
8	"		SW ¼ of NW ¼				40			no	600	945 / 900		1545 / 1500		515 / 500	515 / 500				
9	"		SE ¼ of NW ¼				40			no	600			600		200	200				
10																					
11	"		NE ¼ of SW ¼				40			no	600			600		200	200				
12	"		NW ¼ of SW ¼				40			no	600			600		200	200				
13	Julia & Teresa Swanson		SW ¼ of SW ¼				40			no	600	368 / 350		968 / 950		323 / 317	323 / 317				
14	"		SE ¼ of SW ¼				40			no	600			600		200	200				
15																					
16	E. O. Swanson		NE ¼ of SE ¼				40			no	480	105 / 100		585 / 580		195 / 192	195 / 192				SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40			no	400			400		133	133				SOLD FOR TAXES
18	Emma Swanson		SW ¼ of SE ¼				40			no	600			600		200	200				SOLD FOR TAXES
19	"		SE ¼ of SE ¼				40			no	600	1050 / 1000		1650 / 1600		550 / 534	550 / 534				SOLD FOR TAXES
20																					
							640				8800	3998 / 2750		11898 / 11550	755 / 732	3541 / 3437	3796 / 3449				

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 78.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption		State Tax on Non-Homestead 5.81 Mills		Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in Firm Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	159					7	66								7 66	2nd Half Paid / 1st Half Paid	NOV / MAY	7 / 23	1939 / 1939											
2	96					16	70								16 70	2nd Half Paid / 1st Half Paid	NOV / MAY	7 / 23	1939 / 1939	9590 / 7377		32 18 ✓		21 15 ✓						
3	265					46	11	1	54						47 65	2nd Half Paid / 1st Half Paid	NOV / JULY	13 / 13	1939 / 1939	9775 / 7488				28 77 ✓		Abated to		38 15 / 28 77 / 9 38		#6441 / 7.55	Abated
4	160					27	84		93						28 77	2nd Half Paid / 1st Half Paid	NOV / JUL	13 / 13	1939 / 1939												
5																														
6	200					34	80	1	16						35 96	2nd Half Paid / 1st Half Paid	NOV / MAY	10 / 8	1939 / 1939											
7	200					34	80	1	16						35 96	2nd Half Paid / 1st Half Paid	NOV / MAY	10 / 8	1939 / 1939											
8	515					89	60	2	99						92 59	2nd Half Paid / 1st Half Paid	NOV / MAY	10 / 8	1939 / 1939											
9	200					34	80	1	16						35 96	2nd Half Paid / 1st Half Paid	NOV / MAY	10 / 8	1939 / 1939	9683 / 3476		156 20 ✓		136 19 ✓						
10																														
11	200					34	80	1	16						35 96	2nd Half Paid / 1st Half Paid	NOV / MAY	10 / 8	1939 / 1939											
12	200					34	80	1	16						35 96	2nd Half Paid / 1st Half Paid	NOV / MAY	10 / 8	1939 / 1939											
13	323					56	00	1	88						58 08	2nd Half Paid / 1st Half Paid	NOV / JUN	10 / 22	1939 / 1936	7641 / 6765		47 02 ✓		47 02 ✓						
14	200					34	80	1	16						35 96	2nd Half Paid / 1st Half Paid	NOV / JUN	10 / 22	1939 / 1936											
15																														
16	195					23	93	1	13						35 06														35 06	
17	133					23	14		77						23 91														23 91	
18	200					34	80	1	16						35 96														35 96	
19	550					95	69	3	80						98 89														98 89	
20																														
	3796					660	47	70	56						681 03															

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10's	Sch. District	Indicate House-stead	Assessor's Valuation: True and Full Value of Land, Including all Structures and Improvements	Structures & Improvements: True and Full Value of Buildings, Structures and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to 1500 at 20 per cent Class 3B	Assessed Value of Real Estate at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		NE ¼ of NE ¼	32	138	29			19												
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Clarence Cox		NE ¼ of NW ¼				40			no	600			600		200	200				
7	"		NW ¼ of NW ¼				40			no	600	263 ~~250~~		863 ~~850~~		288 ~~284~~	288 ~~284~~				
8	Frederick Pothenhauer	George H. Pothenhauer	SW ¼ of NW ¼				40			yes	600			600	120		120				
9	× "		SE ¼ of NW ¼				40			yes	600	470 ~~400~~		1070 ~~1000~~	204 ~~200~~		204 ~~200~~				
10																					
11	× "		NE ¼ of SW ¼				40			yes	480			480	96		96				
12	State of Minnesota		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																					
		Grand Total					760				2880	683 ~~600~~		3563 ~~3480~~	479 ~~412~~	488 ~~412~~	903 ~~400~~				
							8073.13										23.57				

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 173.87 Mills	District No. ..... Rate 117.79 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid: 1st Half Paid	2nd Half Paid	When Paid: 1st Half Month Day Year	2nd Half Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2																												
3																												
4																												
5																												
6	200					3480	116						3596	2nd Half Paid		OCT 26 1939		8832		4387 ✓		4387 ✓						Paid under Protest
7	288					5011	167						5178	Full Half Paid		MAY 11 1939		3579										
8	120					2088							2088	2nd Half Paid		OCT 25 1939												
9	204					3549							3549	1st Half Paid		MAY 11 1939												
10														2nd Half Paid		OCT 19 1939												
11	96					1670							1670	1st Half Paid		APR 17 1939												
12														2nd Half Paid		OCT 19 1939		8663		3653 ✓		3653 ✓						
13														1st Half Paid		APR 17 1939		4383										
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	908					15798	783						16581															
	1697.6774					69		69					69															
								76.76					76.76															
								3758.51					3758.51															

Assessment Roll and Tax List of Platted Real Property in the Dawson of Barclay, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 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	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Rose Wickell Frank Marsh & Mathilda M. Marsh		Chicamauk Beach	1		19	no	30	150		180		72	72				
" " "			2			no	30			30		12	12				
" " "			3			no	30	150		180		72	72				
L. & Marguerite Johnson			4			no	30	50		80		32	32				SOLD FOR TAXES
" "			5			no	30	50		80		32	32				SOLD FOR TAXES
" "			6			no	30	50		80		32	32				SOLD FOR TAXES
" "			7			no	30	50		80		32	32				SOLD FOR TAXES
" "			8			no	30	50		80		32	32				SOLD FOR TAXES
" "			9			yes	30			30	8		8				SOLD FOR TAXES
" "			10			yes	30	350		380	95		95				SOLD FOR TAXES
John R. Chas Arndale			11			no	25	200		225		90	90				
"			12			no	25	100		125		50	50				
"			13			no	25	100		125		50	50				
"			14			no	25	100		125		50	50				
Earl Newton			15			no	25	200		225		90	90				
"			16			no	30			30		12	12				
Jacob A. Kunz		Part of	9			no	10			10		4	4				
W. J. Cromett		100' of	9			no	10			10		4	4				
Robert Campbell		N½ of	9			no	20			20		8	8				SOLD FOR TAXES
			20														
							435	1600		2035	103	814	917				

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	Spec Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
72				1361 47							1403 1	PAID IN FULL	JUN 9 1939	5541		36 40								
12				227 07							234 2	PAID IN FULL	JUN 9 1939											
72				1361 47							1403 3	PAID IN FULL	JUN 9 1939											
32				605 19							637 5											637		
32				605 19							637 5											637		
32				605 19							637 5											637		
32				605 19							637 5											637		
32				605 19							637 5											637		
8				151							151											151		
95				1795							1795 6											1795		
90				1701 57							1753 15	2nd Half Paid	NOV 8 1939	9774		1338		23 37						
50				945 29							974 2	1st Half Paid / 2nd Half Paid	MAY 26 1939 / NOV 8 1939	4467										
50				945 29							974 15	1st Half Paid / 2nd Half Paid	MAY 26 1939 / NOV 8 1939											
50				945 29							974 16	1st Half Paid / 2nd Half Paid	MAY 26 1939 / NOV 8 1939											
90				1701 57							1753 15	PAID IN FULL	MAY 9 1939											
12				227 07							234 16	PAID IN FULL	MAY 9 1939	2874		19 87								
4				76 02							78 17	PAID IN FULL	APR 25 1939	3137		78								
4				76 02							78 18											78		
8				151 25							156 19											156		173
											20													
777				14687 393							15080													

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Assessed in Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt Limit, Class 3C (Dollars)	Assessed Value of Non-Homestead Lands and Structures (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by Order of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Francis (Fred) Riebold		Nereswal	1	1	19	no	30			30		12	12				
"			2			no	30			30		12	12				
"			3			no	30			30		12	12				
"			4			no	30	300		330		132	132				
Nancy (Ira) Marrall			5			no	30	175		205		82	82				
Charles L. Howard			6			no	30	175		205		82	82				
E. L. Girard			7			no	30			30		12	12				SOLD FOR TAXES
"			8			no	30	150		180		72	72				SOLD FOR TAXES
State of Minnesota			9			~~no~~	~~30~~			~~30~~		~~12~~	~~12~~				
O. O. Henderson			10			no	30			30		12	12				SOLD FOR TAXES
State of Minnesota			11			~~no~~	~~30~~			~~30~~		~~12~~	~~12~~				
S. I. Campbell			12			no	30			30		12	12				
"			13			no	30			30		12	12				
S. I. Campbell			14			no	30	200		230		92	92				
Myrtle E. Bemiller			15			no	35	350		385		154	154				
~~State of Minnesota (Guy E. Clapp)~~	~~John C. Fritty~~		16			yes	30			30	8		8				
"	"		17			yes	30			30	8		8				
"	"		18			yes	30			30	8		8				
"	"		19			yes	30			30	8		8				
			20														
							~~470~~ 470	1350		~~1820~~ 1820	32	~~728~~ 698	~~760~~ 730				

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District 19 Rate 41 Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead 5.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1938	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	(Dollars)	(Dollars)	(Dollars)	(Dollars)		($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)													
						12	277	07							234											234		234
						12	277	07							234											234		234
						12	277	07							234											234		234
						132	2495	77							2577											2572		2846
						82	1550	48							1598	PAID IN FULL	APR 25 1938	2253		1598								
						82	1550	48							1598	PAID IN FULL	APR 25 1938	2254		1598								
						12	277	07							234											234		
						72	1061	42							1403											1403		
						12	277	07							234											234		
						12	277	07							234	2nd Half Paid OCT 11 1939 / 1st Half Paid MAY 10 1939												
						12	277	07							234	2nd Half Paid OCT 11 1939 / 1st Half Paid MAY 10 1939		3305 / 3543		1130		1830						
						92	1739	52							1792	1st Half Paid OCT 11 1939 / 1st Half Paid MAY 10 1939												
						154	2910	89							2799	PAID IN FULL	MAY 8 1939	3845		2799								
						8	151								151	PAID IN FULL	SEP 30 1939											
						8	151								151	PAID IN FULL	SEP 30 1939											
						8	151								151	PAID IN FULL	SEP 30 1939											
						8	151								151	PAID IN FULL	SEP 30 1939											
					730		13798	46							14704													

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Is the Home stead	Assessor's Valuation: True and Full Value of Land, Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Land, Including Structures and other Improvements	True and Full Value of Machinery Not Exempt from Ad Valorem Taxes	Total Assessed Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads to be Entered in Red Ink Class 3C	Assessed Value of Homesteads at 40 per cent Class 4	Total Assessed Value of Land, Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		Norwood														
Dora Campbell		1	7	r		no	30	200		230		92	92			
Edward M. Lacey		2	S½' of	r		no	20			20		8	8			
Dora Campbell		3	E½ of	r		no	20			20		8	8			
Elmer Lacey		4		8		no	30	150		180		72	72			
Joseph Underbeak		5		4		no	35	200		235		94	94			
Louisa M. Stern		6		5		no	35			35		14	14			
Gertrude Campbell		7		6		no	35	125		160		64	64			
~~Fred Morgan~~	Claire M. Morgan	8		7		no	35	225		260		104	104			
Emmett & Helen B. Hall		9	N. 60' of	8		no	30	125		155		62	62			
Sidney & Prudence L. Thomas		10	E½ of lot 8 & all of	9		no	40	150		190		76	76			
Nathaniel A. Hartgall		11		10		no	35	100		135		54	54			
"		12		11		no	35			35		14	14			
D. H. Carpenter	Chas. & Ethel Edinger & Thos. Gordon	13		12		no	30	100		130		54	54			
"		14		13		no	30	190		220		88	88			
"		15		14		no	30			30		12	12			
Carrie H. Carpenter		16		15		no	30			30		12	12			
~~Carrie Linden~~	Alben Rowell Jr.	17		16		no	30	150		180		72	72			
F. A. Breinsky		18		17		no	30	100		130		52	52			
Carrie Linden		19		18		no	30			30		12	12			
"		20		19 the east half of S. 8 ft.		no	10			10		4	4			
Alben Rowell			S. 8' of	19		no	10			10		4	4			
							610	1815		2430		972	972			

Valuations by School Districts as Equalized by Tax Commission: District No. 17 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	Rate Tax on Non-Homestead 53 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
92					1739	53						1792	2nd Half Paid 1st Half Paid	OCT 19 1939 [illegible] 1938	8660 6279			896		896					
8					151	05						156	PAID IN FULL	JAN 5 1939	71	156									
8					151	05						156	2nd Half Paid 1st Half Paid	OCT 19 1938 JUN 17 1939	8660 6279			78		78					
72					1361	42						1403	PAID IN FULL	JAN 5 1939	71	1403									
94					1777	55						1832	PAID IN FULL	FEB 14 1939	956	1832									
14					265	08						273	PAID IN FULL	MAY 1 1 1939	3600			273							
64					1210	37						1747	2nd Half Paid 1st Half Paid	OCT 19 1939 JUN 17 1939	8660 6279			624		623					
104					1965	60						2075	PAID IN FULL	JAN 5 1939	3161			2025							
62					1172	36						1208	2nd Half Paid 1st Half Paid	OCT 18 1939 MAY 9 1939	8576 5689			608		600					
76					1436	44						1480	10											1480	
54					1021	31						1057	11 PAID IN FULL	APR 1 1 1939											
14					265	08						273	12 PAID IN FULL	APR 1 1 1939	1936			1325							
54					1021	31						1057	13 PAID IN FULL	MAY 16 1939											
88					1663	51						1714	14 PAID IN FULL	MAY 16 1939	3223			3234							
12					227	07						234	15 PAID IN FULL	MAY 16 1939											
12					227	07						234	16 PAID IN FULL	MAY 16 1939											
72					1361	42						1403	17											1403	
52					983	30						1013	18											1013	
12					227	07						234	19 PAID IN FULL	DEC 23 1939											
4					76	02						78	20 PAID IN FULL	DEC 23 1939	10499						390	21			
4					76	02						78	PAID IN FULL	DEC 23 1939											
972					18374	563						18937													

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Inclinate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads not to exceed at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
			Norwood															
Maurice D. Linden		1	Part of	19	5	19	no	10			10		4	4				
Amy Marsh		2	S 41' of	20			no	15			15		6	6				SOLD FOR TAXES
Orlean Roswell		3	N 24' of	20	1		no	15			15		6	6				SOLD FOR TAXES
Evelyn Seaton		4	N½ of	21			yes	15	100		115	29		29				SOLD FOR TAXES
Robert St. Linden		5	S½ of	21	1		no	15			15		6	6				SOLD FOR TAXES
		6																
		7																
		8																
		9																
		10																
		11																
		12																
		13																
		14																
		15																
		16																
		17																
		18																
		19																
		20																
								90	100		170	29	22	51 ✓				

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 48.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1920	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4					76	07						78	1													
6					113	03						116	2											116		116
6					113	03						116	3	PAID IN FULL	DEC 23 1939	16499						116	10			
29					548							548	4	PAID IN FULL	JUN 13 1939	5613		548	✓							
6					113	03						116	5	PAID IN FULL	DEC 23 1939	16499						116	69			
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
51					963	11						974														

Assessment Roll and Tax List of Platted Real Property in the Dassel of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3O; Remainder at 40 Per Cent, Class 4;

Cass County, Minnesota, for Taxes the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personal Property to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Amount Value of Homestead (in to Annual 25 per cent Class 3) (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Gillespie's Addition															
M. H. Kiesler			1	1	19	no	20			20		8	8				
Robert E. Snell			2			yes	20			20	5		5				SOLD FOR TAXES
"			3			yes	20	400		420	105		105				SOLD FOR TAXES
Edwin H. Parker			4			yes	20			20	5		5				
"			5			yes	20	240		260	65		65				
"			6			yes	20			20	5		5				
M. H. Kiesler			7			no	20			20		8	8				SOLD FOR TAXES
"			8			no	20			20		8	8				SOLD FOR TAXES
"			9			no	20			20		8	8				SOLD FOR TAXES
"			10			no	20			20		8	8				SOLD FOR TAXES
"			11			no	20			20		8	8				SOLD FOR TAXES
"			12			no	20			20		8	8				SOLD FOR TAXES
Frank L. Perry			13			yes	16			16	4		4				SOLD FOR TAXES
"			14			yes	16			16	4		4				SOLD FOR TAXES
"			15			yes	16			16	4		4				SOLD FOR TAXES
"			16			yes	16			16	4		4				SOLD FOR TAXES
"			17			yes	16			16	4		4				SOLD FOR TAXES
"			18			yes	16			16	4		4				SOLD FOR TAXES
"			19			yes	16			16	4		4				SOLD FOR TAXES
"			20			yes	16			16	4		4				SOLD FOR TAXES
							368	640		1008	217	56	273				

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 162.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
8					151							151	1											151	
5					94							94	2											94	
105					1984							1984	3	2nd Half Paid NOV 6 - 1939										1984	
5					94							94	4	1st Half Paid JUN 6 - 1939											
65					1228							1228	5	2nd Half Paid NOV 6 - 1939 / 1st Half Paid JUN 6 - 1939	7555 / 7549		708		708						
5					94							94	6	2nd Half Paid NOV 6 - 1939 / 1st Half Paid JUN 6 - 1939											
8					151	05						156	7											156	
8					151	05						156	8											156	
8					151	05						156	9											156	
8					151	05						156	10											156	
8					151	05						156	11											156	
8					151	05						156	12											156	
4					76							76	13											76	
4					76							76	14											76	
4					76							76	15											76	
4					76							76	16											76	
4					76							76	17											76	
4					76							76	18											76	
4					76							76	19											76	
4					76							76	20											76	
273					5159	30						5189													

Assessment Roll and Tax List of Platted Real Property in the Dowd of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Indicate House Street	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Structures Assessable at 25 Per Cent (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to be Assessed at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
			Gillespie's Addition															
1	Frank L. Corp			9	7	19	yes	16			16	4		4				SOLD FOR TAXES
2	"			10			yes	16	100		116	29		29				SOLD FOR TAXES
3	~~Dowd Realty Corp~~	Gladys & Emma Emrick		11	7		yes	20	200		220	55		55				
4	x x " " "			12	7		yes	20			20	5		5				
5	Standard Lumber Co.			1	8		yes	20	200		220	55		55				SOLD FOR TAXES
	Laura Larson				7		no	20			20		8	8				SOLD FOR TAXES
	~~State of Minnesota~~	Francis C. & Louise M. Jones					~~no~~	~~20~~			~~20~~		~~8~~	~~8~~				
8	Francis C. Jones			4			yes	20	300		320	80		80				
9	"			5			yes	20			20	5		5				
10	"			6			yes	20			20	5		5				
11	Arthur Osterlund			7			no	20			20		8	8				
12	"			8			no	20			20		8	8				
13	"			9			no	20	400		420		168	168				
14	"			10			no	20			20		8	8				
15	"			11			no	20			20		8	8				
16	"			12			no	20			20		8	8				
17																		
18																		
19																		
20																		
								~~340~~	1200		~~1540~~	298	~~242~~	~~540~~				
								29			149		216	454				

Cass County, Minnesota, for Taxes for the Year 1938.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 17 Rate 168.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	4					76							76	1											76	
2	29					548							548	2											548	
3	55					1039							1039	3	2nd Half Paid 1st Half Paid	OCT 13 1939 JUN 14 1939		527 568	567		566					
4	5					94							94	4	2nd Half Paid 1st Half Paid	JUN 14 1939										
5	55					1039							1039	5												
6	8					151	05						156	6	PAID IN FULL	AUG 3 1939	7654				156	04			1039	
7														7												
8	80					1517							1517	8	2nd Half Paid 1st Half Paid	NOV 13 1939 June 20 1939	7694				850					
9	5					94							94	9	2nd Half Paid 1st Half Paid	NOV 13 1939 June 20 1939	6185		850							
10	5					94							94	10	2nd Half Paid 1st Half Paid	NOV 13 1939 June 20 1939										
11	8					151	05						156	11	Paid 1846 Dat R 10763										156	~~172~~
12	8					151	05						156	12											156	~~172~~
13	168					3175	98						3273	13											3273	~~3600~~
14	8					151	05						156	14											156	~~172~~
15	8					151	05						156	15											156	~~172~~
16	8					151	05						156	16											156	~~172~~
17														17												
18														18												
19														19												
20														20												
	454					8577	178						8705													

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads (25 per cent Class 3C) (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Dellcapied Addition															
Ralph H. Raymond		1	1	4	19	yes	20			20	5	5					SOLD FOR TAXES
"		2		5		yes	20			20	5	5					SOLD FOR TAXES
		3		3		yes	20			20	5	5					SOLD FOR TAXES
Sylvia Raymond		4		4		yes	20	200		220	55	55					SOLD FOR TAXES
"		5		5		yes	20			20	5	5					SOLD FOR TAXES
Euclid Braun		6		6		yes	20	400		420	105	105					
Eva Beck		7		7		yes	20	300		320	80	80					
Mark Larson	Walter Larkelson	8		8		yes	20	100		120	30	30					SOLD FOR TAXES
Lila M. Snell		9		9		no	20			20	8	8					
"		10		10		no	20			20	8	8					SOLD FOR TAXES
~~State of Minnesota~~	Alma Larson and Nels M. Larson	11		11		no	~~20~~	~~160~~		~~180~~	~~72~~	~~72~~					SOLD FOR TAXES
"	"	12		12		no	~~20~~			~~20~~	~~8~~	~~8~~					
Hannah Kerler		13	Market Lot	1		no	20			20	8	8					SOLD FOR TAXES
State of Minnesota		14	" "	7		no	~~20~~	~~100~~		~~120~~	~~48~~	~~48~~					
		15															
		16															
		17															
		18															
		19															
		20															
							~~770~~ 770	~~1200~~ 1960		~~1970~~ 1220	290	~~490~~ 314					

Valuations by School Districts as Equalized by Tax Commission: District No. 19, Rate 188.74 Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collection to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
5					94							94	1											94			
5					94							94	2											94			
5					94							94	3											94			
55					1039							1039	4											1039			
5					94							94	5											94			
105					1984							1984	6											1984			2196
80					1512							1512	7											1512			
30					567							567	8	PAID IN FULL	NOV 28 1939	10347						567	45				
8					151	05						156	9											156			
8					151	05						156	10											156			
													11														
													12														
8					151	05						156	13											156			
													14														
													15														
													16														
													17														
													18														
													19														
													20														
314					5931	15						5946															

Assessment Roll and Tax List of Platted Real Property in the Down of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Platted Real Estate Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Platted Real Estate Structures (Dollars)	True and Full Value of Machinery Per Cent of Value in Real Estate (Dollars)	True and Full Value of Platted Real Estate Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Platted Real Estate as fixed by Board of Review Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Arthur Seckell		Shady Park	1	1	19	no	25			25		10	10				
2	"			2			no	25			25		10	10				
3	Rosalie Newman			3			yes	30	190		220	55		55				
4	H. A. & Sophia York			4			no	30	280		310		124	124				
5	Sophia York			5			yes	30	700		730	~~183~~ 150	~~84~~	~~183~~ 134				SOLD FOR TAXES
6	"			6			yes	30			30	8		8				SOLD FOR TAXES
7	Harland W. Webber			7			no	20			20		8	8				SOLD FOR TAXES
8	"			8			no	20	300		320		152	152				SOLD FOR TAXES
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
								210	1630		1840	~~150~~ 266	~~300~~ 300	~~450~~ 566				

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 138.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.71 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	10					189 06							195 1	PAID IN FULL	AUG 1 1 1939	7918				3 96	10					
2	10					189 06							195 2	PAID IN FULL	AUG 1 1 1939											
3	55					1039							10 39 3	1st Half Paid	NOV 13 1939	7930										
4	124					2343	72						24 15 4	1st Half Paid	JUN 28 1938	6899		5 39		5 00				24 15		~~5 Short~~
5	183					3459							34 59 5											24 15		26 73
6	8					151							1 57 6											34 59		38 25
7	8					151	05						1 56 7											1 57		1 67
8	152					2873	88						29 61 8											1 56		
9																								29 61		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	550					10394	177						10571													

Assessment Roll and Tax List of Platted Real Property in the Dawn of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Intitate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Improvements	Structures & Improvements: True and Full Value of Attached Buildings and other Structures	True and Full Value of Machinery Not Assessed Separately in Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value or Homestead Exemption as in preceding Class 3C	Assessed Value or Assessable at as per cent Class 4	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
		Dutch Dawn					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Anna Sparks		1	1		17	yes	120			120	90		30				
John Sparks		2				yes	100	300		400	100		100				
Andrew Michelson		3				yes	100	300		400	100		100				SOLD FOR TAXES
Jake Lenas		E½ of E½ of	4			yes	20	40		60	15		15				SOLD FOR TAXES
Nettie Cox		W½ of W½ of	4			yes	20	40		60	15		15				SOLD FOR TAXES
State of Minnesota		E½ of W½ of	4			no	20	50		70		28	28				
Chris L. Hoffman		W½ of E½ of	4			yes	20	100		120	30		30				SOLD FOR TAXES
Robert Netley		1	5			no	50	100		150		60	60				SOLD FOR TAXES
"		5				no	50			50		20	20				SOLD FOR TAXES
"		3				no	50			50		20	20				SOLD FOR TAXES
"		4				no	50			50		20	20				SOLD FOR TAXES
							400	930		1530	290	148	438				

Valuations by School Districts as Equalized by Tax Commission: District No. 17 Tax Rate 18.79 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number or Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
30					567							567	2nd Half Paid 1st Half Paid	AUG 17 1938 JUL 22 1938											
100					1890							1890	2nd Half Paid 1st Half Paid	AUG 17 1938 JUL 22 1938	7749 7149				1228						
100					1890							1890							1229	60					
15					283							283											1890		
15					283							283											283		
28					529	16						545											283		
30					567							567												545	Cons
60					1134	35						1169	2nd Half Paid 1st Half Paid	SEP 28 1938 AUG 22 1938									567		
20					378	12						390	2nd Half Paid 1st Half Paid	SEP 28 1938 AUG 22 1938	6090 7442				1169		1170	59			
20					378	12						390	2nd Half Paid 1st Half Paid	SEP 28 1938 AUG 22 1938											
20					378	12						390	2nd Half Paid 1st Half Paid	SEP 28 1938 AUG 22 1938											
438					8277	87						8364													

Assessment Roll and Tax List of Platted Real Property in the Town of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Purchased Subject to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads Assessed at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Spencer Evelyn Knettner		White Pine Point Addn.	1	1	17	yes	60	200		260	65		65				
W. F. Thompson			2			no	60	200		260		104	104				SOLD FOR TAXES
~~Alice L. Hackett~~	Lizzie N. Hanover and Alice L. Hanover		3			no	35	80		115		46	46				
"	"		4			no	35			35		14	14				
L. W. Devine			5			no	35			35		14	14				SOLD FOR TAXES
"			6			no	35			35		14	14				SOLD FOR TAXES
C. V. Miller			7			no	35			35		14	14				SOLD FOR TAXES
"			8			no	35			35		14	14				SOLD FOR TAXES
~~Joseph A. Mostad Chas. Eliza. Mostad~~	N. B. Amos Thorpen		9			no	35	400		435		174	174				
"	"		10			no	35			35		14	14				
Mary Poutier			11			no	30			30		12	12				
"			12			no	30			30		12	12				
William Alexander			13			no	35			35		14	14				
"			14			no	35			35		14	14				
Backus Lbr. Co.	~~[illegible]~~		15			no	35			35		14	14				SOLD FOR TAXES
	Paul E. Weber & Wm. Weber		16			no	35			35		14	14				SOLD FOR TAXES
Paul E. Weber	and Clara M. Weber		17			yes	35			35	9		9				
"	"		18			yes	35			35	9		9				
"			19			yes	35			35	9		9				
"			20			yes	35			35	9		9				
							740	880		1620	101	488	589				

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 15.98 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
65					1778							1778	PAID IN FULL	MAY 23 1939	7340		1778 ✓								
104					1965	60						2025	PAID IN FULL	OCT 5 - 1939	7206				2025 ✓						202
46					869	27						896	1st Half Paid / 2nd Half Paid	JUL 5 1939	7167										#6591
14					265	08						273	1st Half Paid / 2nd Half Paid	MAR 10 1939 / JUL 5 1939	7336		535 ✓		584 ✓						
14					265	08						273	1st Half Paid	MAR 10 1939											
14					265	08						273	PAID IN FULL	AUG 2 1939	7778				556 14 ✓						
14					265	08						273	PAID IN FULL	AUG 2 1939											
14					265	08						273											273		307
174					3288	101						3389											273		307
14					265	08						273	PAID IN FULL	MAY 10 1939	36 41		266 ✓								
12					227	07						234	PAID IN FULL	MAY 10 1939											
12					227	07						234	PAID IN FULL	JUN 3 - 1939	7494		466 ✓								
14					265	08						273	PAID IN FULL	JUN 3 - 1939											
14					265	08						273											273		307
14					265	08						273											273		307
14					265	08						273											273		
14					265	08						273	PAID IN FULL	JUL 10 1939	7329				273 03 ✓						
9					170							170	1st Half Paid / 2nd Half Paid	MAY 11 1939 / JUL 10 1939	7330				340 ✓						
9					170							170	1st Half Paid / 2nd Half Paid	MAY 11 1939 / JUL 10 1939	3-89		340 ✓								
9					170							170	1st Half Paid / 2nd Half Paid	MAY 11 1939 / JUL 10 1939											
9					170							170	1st Half Paid / 2nd Half Paid	MAY 11 1939 / JUL 10 1939											
589					11134	787						11416													

Assessment Roll and Tax List of Platted Real Property in the Town of Beraley

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Structures & Improvements: True and Full Value of Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Formerly Carried in Real Estate	Assessor's Valuation: Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
		White Pine Point Addn.					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
V. Malcolm & Hampstead			1	21	19	yes	35			35	9		9				
"			2	22		yes	35			35	9		9				
"			3	23		yes	35			35	9		9				
"			4	24		yes	35			35	9		9				
"			5	25		yes	35			35	9		9				
"			6	26		yes	35	200		235	57		57				
"			7	27		no	35	50		85		34	34				
"			8	28		no	35	50		85		34	34				
"			9	29		no	35	50		85		34	34				
"			10	30		no	35	50		85		34	34				
"			11	31		yes	35			35	9		9				
"			12	32		yes	35			35	9		9				
"			13	33		yes	35			35	9		9				
"			14	34		yes	35			35	9		9				
"			15	35		yes	35			35	9		9				
Paul E. & Clara M. Dominique			16	36		yes	35			35	9		9				
"	"		17	37		yes	35			35	9		9				
"	"		18	38		yes	35	250		285	71		71				
Geo. W. & Clara W. Lietner			19	39		yes	35	150		185	46		46				
~~Frederick & Simon Uechele~~	~~See Mortgage~~ Geo. W. & Clara W. Lietner		40			no	35			35		14	14				
							700	800		1500	284	150	434 ✓				

Valuations by School Districts as Equalized by Tax Commission: District No. 19, Rate 188.99 Mills

Dollars	Dollars	Dollars	Dollars	Dollars	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
9					170							170.1	PAID IN FULL	OCT 7 1939											
9					170							170.2	PAID IN FULL	OCT 7 1939											
9					170							170.3	PAID IN FULL	OCT 7 1939											
9					170							170.4	PAID IN FULL	OCT 7 1939											
9					170							170.5	PAID IN FULL	OCT 7 1939											
59					1115							1115.6	PAID IN FULL	OCT 7 1939											
34					643	70						663.7	PAID IN FULL	OCT 7 1939											
34					643	70						663.8	PAID IN FULL	OCT 7 1939	8327				3.47 ✓				$1.91 Pen due		
34					643	70						663.9	PAID IN FULL	OCT 7 1939											
34					643	70						663.10	PAID IN FULL	OCT 7 1939											
9					170							170.11	PAID IN FULL	OCT 7 1939											
9					170							170.12	PAID IN FULL	OCT 7 1939											
9					170							170.13	PAID IN FULL	OCT 7 1939											
9					170							170.14	PAID IN FULL	OCT 7 1939											
9					170							170.15	PAID IN FULL	OCT 7 1939											
9					170							170.16	2nd Half Paid	OCT 19 1939											
9					170							170.17	1st Half Paid	MAY 11 1939											
71					1342							1342.18	2nd Half Paid	OCT 19 1939	8468		8.41 ✓		8.41 ✓						
46					869							869.19	1st Half Paid	MAY 11 1939	3534										
14					265	08						273.20	PAID IN FULL	JUN 9 1939			1.42 ✓								
434					8203	88						8291													

Assessment Roll and Tax List of Platted Real Property in the Duval of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Initiate Homestead	Assessor's Valuation: Type and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: Type and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: Type and Full Value of Machinery in the Same (Dollars)	Total Type and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt at 40 per cent, Class 4C (Dollars)	Assessed Value of Homesteads at 40 per cent, Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value in Equalized by the County Board (Dollars)	Total Assessed Value as Fixed by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		White Pine Park Addition															
Frederick Wm. Aichele			1	41	19	no	35			35		14	14				
"			2	41		no	35	200		235		94	94				
R. M. Anderson & Anna Anderson			3	43		yes	35	200		235	59		59				
" "			4	44		no	35	100		135		54	54				
Carrie Dunman			5	45		no	35	400		435		174	174				
~~Backus Lbr Co~~	Mathilda Baumgart			46		no	35			35		14	14				SOLD FOR TAXES
Mrs. Hilda Ida Graby			7	49		no	35	150		185		74	74				
John J. Lembke			8	48		yes	25	250		275	69		69				
"			9	49		yes	25			25	6		6				
"			10	50		yes	25			25	6		6				
Richard D. & Anna E. Nelson			11	1		yes	35	120		155	39		39				
" "			12	2		yes	35			35	9		9				
Backus Lumber Co.			13	3		no	35			35		14	14				SOLD FOR TAXES
"			14	4		no	35			35		14	14				SOLD FOR TAXES
"			15	5		no	35			35		14	14				SOLD FOR TAXES
"			16	6		no	35			35		14	14				SOLD FOR TAXES
"			17	7		no	35			35		14	14				SOLD FOR TAXES
"			18	8		no	35			35		14	14				SOLD FOR TAXES
"			19	9		no	35			35		14	14				SOLD FOR TAXES
~~Mary A. Mutter & Clark Rufus Clark Trustee~~	Clark R. & Anna S. Morgan		20	10		no	20			20		8	8				
							658	1420		2076	183	530	713				

Cass County, Minnesota, for Taxes for the Year 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption: Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption: Tax (cts.)	Total General Tax (Dollars, cts.)	Special Taxes: Ditch No. ..... (Dollars, cts.)	Special Taxes: Ditch No. ..... (Dollars, cts.)	Special Taxes: ..... (Dollars, cts.)	Special Taxes: ..... (Dollars, cts.)	Total Taxes (Dollars, cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 (Dollars, cts.)	June Settlement 1939 (Dollars, cts.)	Penalty (Dollars, cts.)	November Settlement 1939 (Dollars, cts.)	Penalty (Dollars, cts.)	Collections to First Monday in January 1940 (Dollars, cts.)	Penalty (Dollars, cts.)	Delinquent on First Monday in January 1940 (Dollars, cts.)	Penalty (Dollars, cts.)	Total Delinquent Tax and Penalty (Dollars, cts.)
19					58																						
14					765	08						273	1	PAID IN FULL	MAY 11 1939	3581		2103									
94					1777	55						1837	2	PAID IN FULL	MAY 11 1939												
59					1115							1115	3	1st Half Paid / 2nd Half Paid	SEP 20 1939 / MAY 31 1939	8116				674							
54					1021	31						1057	4	1st Half Paid / 2nd Half Paid	SEP 20 1939 / MAY 31 1939	4471		1084									
174					3288	101						3389	5	PAID IN FULL	MAY 24 1939	4353		3389									
14					265	08						273	6	PAID IN FULL	MAY 28 1939	4643		273									
74					1399	43						1447	7	PAID IN FULL	MAY 8 1939	3491		1447									
69					1304							1304	8	PAID IN FULL	MAY 25 1939												
6					113							113	9	PAID IN FULL	MAY 25 1939	4659		1130									
6					113							113	10	PAID IN FULL	MAY 25 1939												
39					737							737	11											737		816	
9					170							170	12											170		188	
14					265	08						273	13											273			
14					265	08						273	14											273			
14					265	08						273	15											273			
14					265	08						273	16											273			
14					265	08						273	17											273			
14					265	08						273	18											273			
14					265	08						273	19											273			
8					151	08						159	20	PAID IN FULL	MAY 10 1939	3541		159									
318					13573	3.10						13883															

Assessment Roll and Tax List of Platted Real Property in the Dawson of Barclay

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Not Assessed Separately in Last Assess. (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		McKelvey's Point Addition															
Mary A. Mendal (Tax & Property Penalty)		Lot 2 Block 5 Morgan	11	8	19	no	20			20		8	8				
"	"		12			no	20			20		8	8				
"	"		13			no	20			20		8	8				
"	"		14			no	20			20		8	8				
Buckeye Park Co.			15			no	35			35		14	14				SOLD FOR TAXES
"			16			no	35			35		14	14				SOLD FOR TAXES
"			17			no	35			35		14	14				SOLD FOR TAXES
"			18			no	35			35		14	14				SOLD FOR TAXES
"			19			no	35			35		14	14				SOLD FOR TAXES
"			20			no	35			35		14	14				SOLD FOR TAXES
"			21			no	35			35		14	14				SOLD FOR TAXES
Richard B. & Amal R. Walstrom			22			yes	35			35	9		9				
		Grand Total					360			360	9	130	139				

Valuations by School Districts as Equalized by Tax Commission: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: District No.	District No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
8					151	05						156	PAID IN FULL	MAY 10 1939											
8					151	05						156	PAID IN FULL	MAY 10 1939											
8					151	05						156	PAID IN FULL	MAY 3 1939	2441		62								
8					151	05						156	PAID IN FULL	MAY 10 1939											
14					765	08						273											273		
14					765	08						273											273		
14					765	08						273											273		
14					765	08						273											273		
14					765	08						273											273		
14					765	08						273											273		
14					765	08						273											273		
9					170							170											170		
139					7679	76						2705													
					$3	$4.7						$3													
Cr. 6439				8 Homesteads	7716.99	75.66						1747.65													

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Barclay, County of Cass, Minnesota, 1938

FORM 8

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

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings: Brought Forward from Page 1	524	81	3834	4670		8454	1716	791	2507				
" " " " " 2	352	40	2270	420		2690	497	67	564				
" " " " " 3	328	07	1625	168		1793	98	435	533				
" " " " " 4	128	88	644	105		749	150		150				
" " " " " 5	640	00	3200	74		3274		1096	1096				
" " " " " 6	311	00	1606	63		1669	101	391	492				
" " " " " 7	630	20	4862	2363		7225	1091	591	1682				
" " " " " 8	560	00	2960	420		3380	293	640	933				
" " " " " 9	623	38	3492	840		4332	587	466	1053				
" " " " " 10	591	52	3948	788		4736	543	675	1218				
" " " " " 11	560	00	4920	651		5571	677	733	1410				
" " " " " 12	459	10	3356	473		3829	638	214	852				
" " " " " 13	520	00	5280	1103		6383	675	1003	1678				
" " " " " 14	629	87	6183	3150		9333	1593	455	2048				
" " " " " 15	145	84	1603	1208		2811	165	713	878				
" " " " " 16	184	46	3368	2961		6329	739	879	1618				
" " " " " 17	23	00	830	1597		2427	486		486				
" " " " " 18	640	00	8800	3098		11898	755	3541	3296				
" " " " " 19	200	00	2880	683		3563	770	788	708				
Grand Total	8073	13	56664	24785		90446	10719	13123	23357				

UNPLATTED

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

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

FORM 6

	Number of Acres of Land Assessed	True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS — STRUCTURES AND IMPROVEMENTS					EQUALIZED VALUATIONS			REMARKS
	Acres 100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page												
" " " " "												
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PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Town of Bernadotte, County of Chisago, Minnesota, 1930

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.

FORM 6½

	Number of Acres of Land Assessed	True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS — STRUCTURES AND IMPROVEMENTS						EQUALIZED VALUATIONS			REMARKS
	Acres 100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page 1	Chicago Park	495	1600		2110	103	674	777				
" " " " " 2	Norwood	575	1350		1925	32	722	754				
" " " " " 3	Norwood	610	1815		2430		972	972				
" " " " " 4	Norwood	70	100		170	29	22	51				
" " " " " 5	Lillydale Park	368	640		1008	217	56	273				
" " " " " 6	Lillydale Park	312	1200		1512	238	224	462				
" " " " " 7	Lillydale Park	280	1260		1540	290	152	442				
" " " " " 8	Shady Point	210	1630		1710	193	388	581				
" " " " " 9	Pulpit Point	600	930		1530	290	148	438				
" " " " " 10	White Lake Park	740	880		1620	101	488	589				
" " " " " 11	White Lake Park	700	800		1500	284	150	434				
" " " " " 12	White Lake Park	656	1420		2076	196	530	726				
" " " " " 13	White Lake Park	360			360	9	130	139				
" " " " "												
" " " " "		5836	13365		19201	2027	4412	6439				
" " " " "												
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