

ASSESSMENT & TAX LIST

Hiram

1844

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 6 1944

County, Minn.

CASS

Chas. W. Kitchman, Assessor of the Town of Hiram

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1944, 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. County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

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

WHEN LISTED AND ASSESSED

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

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

1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property in his name, or in the name of his principal, agent, or other person, or other personal property trustee, loaned, or otherwise controlled by him as agent or attorney, ...

2. The property of a minor, child or insane person shall be listed by his guardian, or by the person or persons in charge of his person and estate.

3. The property of a deceased person, by the executor or administrator.

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

5. The property of a partnership, by the partner or agent thereof.

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

7. The property of a partnership or company, by a partner or agent thereof, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed in the county, town, or district in which it is located, or in the county, town, or district in which the person or persons acquiring it reside.

Sec. 273.27. Certain personal property where listed. All household goods and furniture, including electric, musical instruments, sewing machines, wearing apparel, and other personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the person or persons acquiring it reside.

Sec. 273.28. 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 conducted.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed in the town or district in which the land 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 the owner is located.

Sec. 273.32. Elevators, etc. on railroads. All elevators and warehouses, with the machinery and fixtures thereon, situated upon the land of any railroad company which such company shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of pipeline companies or other petroleum products, ... shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric, light and power companies in cities and villages, ... shall be listed and assessed in the county, town, or district where situated.

Sec. 273.37. Personal property of electric light and power companies in rural areas. Personal property of electric light and power companies in rural areas, ... shall be listed and assessed in the county, town, or district where situated.

Sec. 273.42. Personal property of manufacturers. Personal property of manufacturers, ... shall be listed and assessed in the county, town, or district where situated.

Sec. 273.44. Estates of decedents. The personal property of the estate of a decedent, ... shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed in the county, town, or district where the guardian resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed in the county, town, or district where the same is usually located.

Sec. 273.47. Property removed between May and July. The value of personal property removed from one county, town, or district to another, ... shall be listed and assessed in the county, town, or district where it was removed.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between the district, town, or county board of equalization; and if between different counties, by the board of different counties, by the Department of Taxation.

Sec. 273.52. Lists to be verified. Lists of personal property upon blanks furnished by him, a verified statement of all personal property owned by him on May 1, of the year in which the return is made, in his possession or under his control which ... shall be required to list for taxation as agent or attorney, ...

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing thereon 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 disclosed, ...

Sec. 273.68. Failure to obtain list. In case shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof, ...

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, ...

Sec. 620.05. False statement regarding taxes. Every person who in any list made for the purpose of imposing or reducing any tax or assessment, ... shall be guilty of a misdemeanor.

Sec. 273.43. Classification of property. Subdivision 1. How property shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute class one and shall be valued and assessed at fifty (50) per cent of the true and actual value of the ore as it is located, but at the rate hereof, from ore which either (a) is mined by underground methods and placed in stockpiles, ...

Subdivision 3. Class 2. All household goods and furniture, implements and machinery used by the owner, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class six, ... shall be valued and assessed at 35 per cent of the true and actual value thereof.

Subdivision 5. Class 4. All property not included in the preceding classes, ... shall be valued and assessed at 50 per cent of the full and true value thereof.

Subdivision 6. Class 5. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 7. Motor vehicles which have been ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 8. Class 6. Livestock, poultry, all horses, mules, and machinery used for agricultural purposes, ... shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 7. Motor vehicles which have been ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 10. Class 8. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 11. Class 9. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 12. Class 10. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 13. Class 11. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 14. Class 12. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 15. Class 13. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 16. Class 14. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 17. Class 15. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 18. Class 16. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 19. Class 17. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 20. Class 18. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 21. Class 19. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 22. Class 20. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 23. Class 21. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 24. Class 22. All agricultural products, ... shall be valued and assessed at 10 per cent of full and true value thereof.

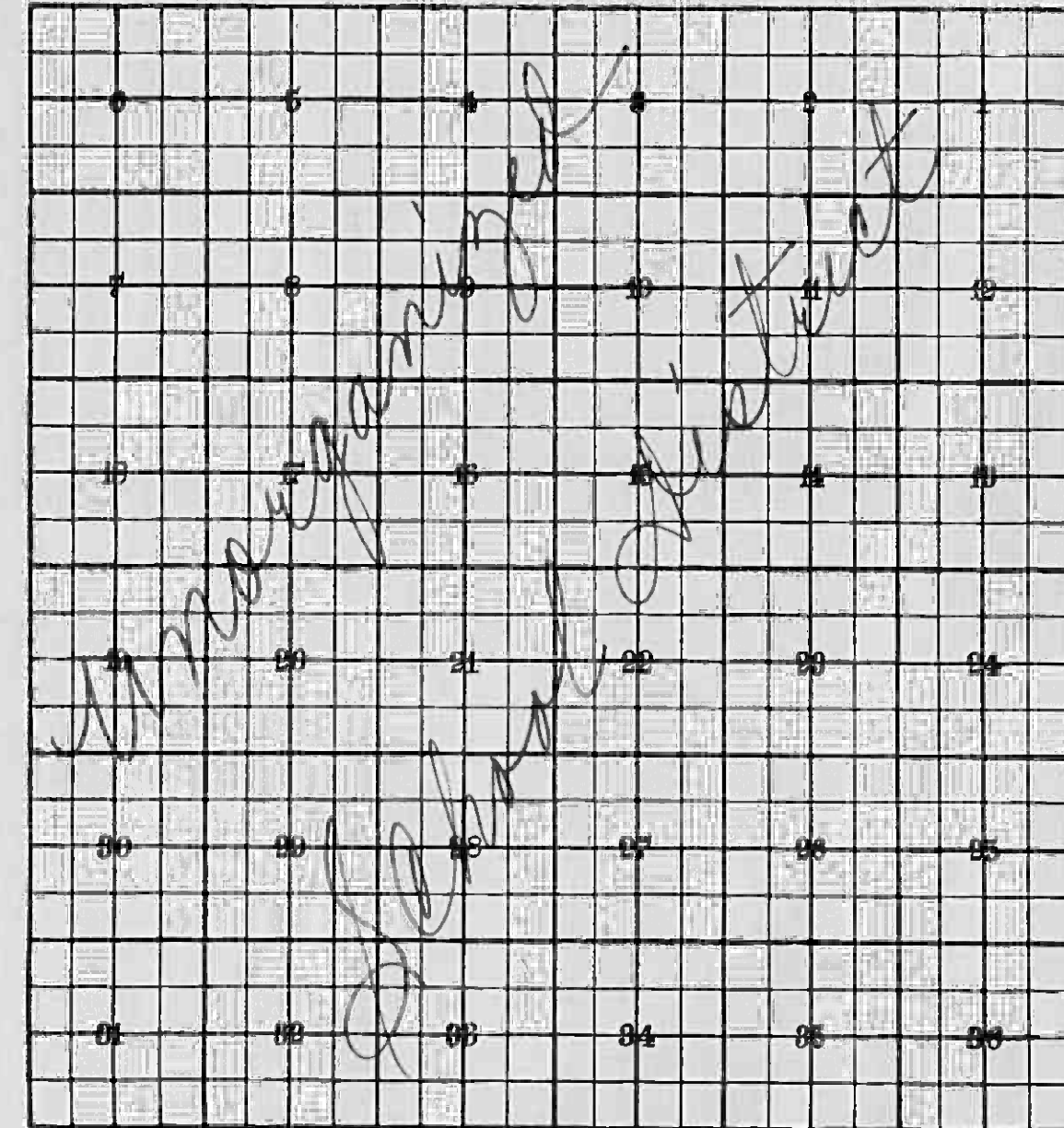
Hiram

Sec. 273.03. Minnesota Statutes 1941. Assessment; Mode. 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, the lot or lots of 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 Commissioner of Taxation for the purpose of receiving instructions as to the sum of four dollars per day for each day 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. 140 Range No. 31 Mer. P. M.

Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the _____ of _____ in the _____ for the Year 1943.

NAMES OF OWNERS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/4 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels of Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/4 Mill Per Bushel		★ Total Tax		REMARKS
					Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these columns

Assessor's Return of

FORM 2 - BULLOCK-BRYAN COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this the first Monday (being the 2nd day) of January, A. D. 1946, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Hiram in said County for the year A. D. 1944, as specified above and amounting to _____ Dollars

Paul A. Jewell
County Treasurer

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Hiram in said County for the year 1944, 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 received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Paul A. Jewell
County Treasurer

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the _____ of _____ for the year 1944.

WITNESS my hand and official seal, the _____ day of _____ 1946.

(SEAL) _____ County Auditor

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1944; that I have compared the said list with the Statements received for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) _____ County Auditor

Assessor's Return of

COLLECTIONS OF TAXES OF 1944 OF Town Hanna, CASS COUNTY, MINNESOTA

NAMES OF OWNERS	FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
		1944	1944	1944						
	State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	1742 1040	5057 3523	692 627						
	County Revenue, County Road and Bridge, County Welfare, County Road and Interest	14583 4195 23306 13185	49446 14224 79023 44705	8797 2531 14059 7954						
	Town Revenue, Town Road and Bridge, Town Drain, Town State Loan,	3329 8657 666	11289 29352 2258	2008 5222 402						
	School Local 1 Mill, School Special, School State Loan, <i>Deficiency</i> <i>B & J</i>	666 22243 6659 1531 10655 1998	2258 63794 22578 5193 36125 6774	401 10641 4016 924 6428 1205						
		114455	375599	65907						

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B & J	TOTALS
	Un	666	22243	6659	1531	10655	1998	43752
	Totals	666	22243	6659	1531	10655	1998	43752
	Un	2258	63794	22578	5193	36125	6774	136722
	Totals	2258	63794	22578	5193	36125	6774	136722
	Un	401	10641	4016	924	6428	1205	23615
	Totals	401	10641	4016	924	6428	1205	23615
	Totals							
	Totals							
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiram, Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

John E. Blomquist
Marion E. Deery
Geo. D. & Marion E. Deery

Mr. Luers & H.C. Lathamer
State of Minnesota

Alma M. Fenster
State of Minnesota
Mr. Luers & H.C. Lathamer

2nd Half Paid NOV 3 1945
1st Half Paid JUN 2 1945
2nd Half Paid NOV 3 1945
1st Half Paid JUN 2 1945

2nd Half Paid NOV 10 1945
1st Half Paid MAY 25 1945

2nd Half Paid NOV 10 1945
1st Half Paid MAY 25 1945

1190/1309

11096
6057

1155

4089
2089

1048
1048

88
NH 529
617

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

Form 4 CD

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD UNPLATTED REAL PROPERTY, MINNESOTA. Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiram, Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiram, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for W.E. Bodenhofer, Tom Ed Bodenhofer, Tom Kendall, and Robert Seere.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like 'Abatement #2598' and 'PAID IN FULL'.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiram, Cass County, Minnesota, for Taxes for the Year 1944.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and payment columns.

State of Minnesota
State of Minnesota
Leon & Eva H. Dlisher

Vernon & Lola Pesbeck

Drea M. Margaret Hewitt
Vernon & Lola Pesbeck

Drea M. Margueret Hewitt

State of Minnesota (Cont to Clarence Kendall)
Helen H. Schultz
D. E. Kendall

2nd Half Paid OCT 23 1945
1st Half Paid JUN 12 1945
1st Half Paid OCT 23 1945
1st Half Paid JUN 12 1945

PAID IN FULL MAY 15 1945

PAID IN FULL APR 12 1945

PAID IN FULL APR 12 1945

SOLD FOR TAXES

SOLD FOR TAXES

Long Beach Shady Shores to Fair Bank See Bill

Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiram, Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota 1 NE 1/4 of NE 1/4 29 1/4 31 Un
State of Minnesota - Dept. Rec. Cr. Fay M. Viola K. Forest 2 NW 1/4 of NE 1/4 40 Yes 294280 294280 59 56 56
State of Minnesota - Dept. Rec. Cr. " " " 3 SW 1/4 of NE 1/4 40 " 294280 164 458 436 92 87 87
State of Minnesota 4 SE 1/4 of NE 1/4
5
Fayl Andrew State of Minnesota 6 NE 1/4 of NW 1/4 40 No 252240 252240 84 80 80
" " State of Minnesota 7 NW 1/4 of NW 1/4 40 " 252240 252240 84 80 80
State of Minnesota 8 SW 1/4 of NW 1/4
State of Minnesota 9 SE 1/4 of NW 1/4
10
State of Minnesota 11 NE 1/4 of SW 1/4
State of Minnesota 12 NW 1/4 of SW 1/4
State of Minnesota 13 SW 1/4 of SW 1/4
State of Minnesota 14 SE 1/4 of SW 1/4
15
The Holding Co State of Minnesota 16 NE 1/4 of SE 1/4 40 No 252240 252240 84 80 80
State of Minnesota - Dept. Rec. Cr. Fay M. Viola K. Forest 17 NW 1/4 of SE 1/4 40 Yes 294280 294280 59 56 56
State of Minnesota 18 SW 1/4 of SE 1/4
State of Minnesota 19 SE 1/4 of SE 1/4
20

1 1
2 H 59 9 20 9 20 2 PAID IN FULL DEC 13 1945 1210 2354 188
3 H 92 14 34 14 34 3 PAID IN FULL DEC 13 1945
4
5
6 84 13 10 24 13 34 6 Prof. to State 13 34 13 34 Cause
7 84 13 10 24 13 34 7
8
9
10
11
12
13
14
15
16 84 13 10 24 13 34 16 Prof. to State 13 34 13 34 Cause
17 H 59 9 20 9 20 17 PAID IN FULL DEC 13 1945 1210 7 20 74
18
19
20
H 210 72 04 72 72 76
NH 252 462

Assessment Roll and Tax List of Platted Real Property in the Town of Down of Linn County, Minnesota, for Taxes for the Year 1944.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/2 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	
		SUBDIVISION	Lot			Block	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33 1/2 per cent Class 3	Total Assessed Value of Land including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board		Total Assessed Value as Equalized by the Department of Taxation
							Dollars	Dollars								
M.B. & Lou MacLathrop		Long Beach	12	5	Yes	710	25		25		10	10		SOLD FOR TAXES		
"	"	"	13		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	14		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	15		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	16		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	17		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	18		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	19		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	20		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	21		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	22		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	23		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	24		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	25		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	26		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	27		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	28		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	29		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	30		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	31		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	32		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	33		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	34		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	35		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	36		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	37		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	38		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	39		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	40		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	41		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	42		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	43		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	44		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	45		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	46		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	47		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	48		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	49		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	50		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	51		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	52		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	53		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	54		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	55		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	56		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	57		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	58		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	59		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	60		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	61		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	62		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	63		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	64		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	65		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	66		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	67		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	68		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	69		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	70		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	71		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	72		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	73		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	74		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	75		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	76		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	77		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	78		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	79		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	80		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	81		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	82		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	83		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	84		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	85		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	86		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	87		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	88		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	89		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	90		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	91		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	92		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	93		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	94		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	95		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	96		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	97		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	98		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	99		"	"	25		25		10	10		SOLD FOR TAXES		
"	"	"	100		"	"	25		25		10	10		SOLD FOR TAXES		

M.B. & Lou MacLathrop

Estelle Maeker
Svan & Sigveland

Outlet

Cass County, Minnesota, for Taxes for the Year 1944.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	REMARKS
				District No.	District No.	District No.	District No.	District No.														
				Rate	Rate	Rate	Rate	Rate														
1	10	1.76	02					1.78	1	PAID IN FULL	SEP 29 1945											
2	10	1.76	02					1.78	2	PAID IN FULL	SEP 29 1945											
3	10	1.76	02					1.78	3	PAID IN FULL	SEP 29 1945											
4	10	1.76	02					1.78	4	PAID IN FULL	SEP 29 1945											
5	10	1.76	02					1.78	5	PAID IN FULL	SEP 29 1945											
6	10	1.76	02					1.78	6	PAID IN FULL	SEP 29 1945											
7	10	1.76	02					1.78	7	PAID IN FULL	SEP 29 1945											
8	10	1.76	02					1.78	8	PAID IN FULL	SEP 29 1945											
9	10	1.76	02					1.78	9	PAID IN FULL	SEP 29 1945											
10	10	1.76	02					1.78	10	PAID IN FULL	SEP 29 1945											
11	10	1.76	02					1.78	11	PAID IN FULL	SEP 29 1945											
12	10	1.76	02					1.78	12	PAID IN FULL	SEP 29 1945											
13	10	1.76	02					1.78	13	PAID IN FULL	SEP 29 1945											
14	10	1.76	02					1.78	14	PAID IN FULL	SEP 29 1945											
15	10	1.76	02					1.78	15	PAID IN FULL	SEP 29 1945											
16	10	1.76	02					1.78	16	PAID IN FULL	SEP 29 1945											
17	10	1.76	02					1.78	17	PAID IN FULL	SEP 29 1945											
18	10	1.76	02					1.78	18	PAID IN FULL	SEP 29 1945											
19	10	1.76	02					1.78	19	PAID IN FULL	SEP 29 1945											
20	10	1.76	02					1.78	20	PAID IN FULL	SEP 29 1945											
	10	1.76	02					1.78		PAID IN FULL	SEP 29 1945											
	10	1.76	02					1.78		PAID IN FULL	SEP 29 1945											
	10	1.76	02					1.78		PAID IN FULL												

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/3 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1944.

Long Beach
Shady Shores

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES
		Subdivision	Lot Block			True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements	True and Full Value of Buildings and Other Structures Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33 1/3 per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	
Harriet Stange		Shady Shores	6 1/2 of 21	Co No	No	25			25		10	10			
Florence N. Hall			1/2 of 21 or all of 22	No	No	75	230	274	305		142	142			
Alice Pearson Fahr			23	No	No	50	299		349		139	139			
"			24	No	No	50			50		20	20			
"			25	No	No	50			50		20	20			
Louise L. Jackson Helen A. Dalton + Catherine A. Crum			26	No	No	35			35		14	14			
J. K. Purwin			27	No	No	50	288		338		136	136			
G. E. Roberto			28	No	No	50			50		20	20			
Peter B. + Alice V. Rasmussen			29	No	No	50			50		20	20			
"			30	No	No	50			50		20	20			
"			31	No	No	50			50		20	20			
"			32	No	No	50			50		20	20			
"			33	No	No	50	292		342		137	137			
"			34	No	No	50			50		20	20			
Arthur + Myrtle Betker			35	No	No	50			50		20	20			
"			36	No	No	50	204		254		101	101			
Chas. Th. Estrand			37	No	No	50	218		268		108	108			
L. J. Burns			38	No	No	50			50		20	20			
Geo. J. + Lydia L. Jandry			39	No	No	50	211		261		105	105			
Peter Larson + Mary Larson			40	No	No	50			50		20	20			
"				No	No	885	1742		2737		1092	1092			

District No.	District No.	District No.	District No.	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1945	June Settlement 1945	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	REMARKS
							\$	cts.	\$	cts.													
1	10			1.76	02	1.78																	
2	122			21.46	36	21.82																	
3	139			24.44	40	24.84																	
4	20			3.52	06	3.58																	
5	20			3.52	06	3.58																	
6	14			2.46	04	2.50																	
7	136			23.92	40	24.32																	
8	20			3.52	06	3.58																	
9	20			3.52	06	3.58																	
10	20			3.52	06	3.58																	
11	20			3.52	06	3.58																	
12	20			3.52	06	3.58																	
13	137			24.10	40	24.50																	
14	20			3.52	06	3.58																	
15	20			3.52	06	3.58																	
16	101			17.76	30	18.06																	
17	108			19.00	32	19.32																	
18	20			3.52	06	3.58																	
19	105			18.46	30	18.76																	
20	20			3.52	06	3.58																	
	NH 1092			192.08	320	195.28																	

Elm St
White Pine Beach
Stinson Beach
Sawyer Beach
See Map

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/2 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

White Pine Beach
Part of Lot 2 - Dec 12-140-31

John Mull
Margaret Mrs. James Mull
Delmer M. & Louise de Hass Johnson
Maude M. Berry
Claude & Margaret Sheldon

For lot 19 see Re-arrangement July Page 12

SOLD FOR TAXES

OLD FOR TAXES

NH 1064 1974 310 19024

Embarras St
Ritzmond
Sunset Beach
Pineview Beach
Sea Wall - Arburg

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assesable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/2 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Long Beach, Sandy Shores, White Pine Beach, Flairview Beach, Sea Wall

Sunset Beach, Richmond, Sunset Beach, Charleston Beach, Re-arrange

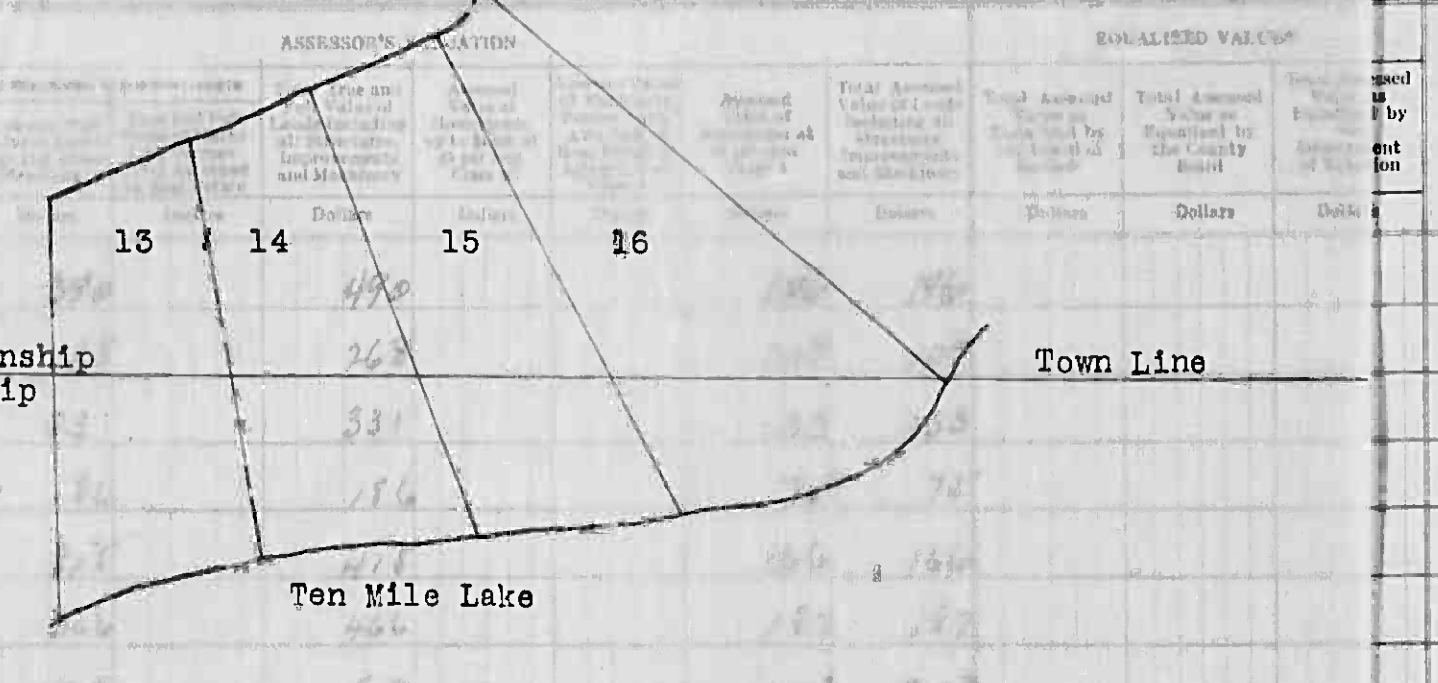
Assessment Roll and Tax List of Platted Real Property

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value, Homestead

Form 5 C. 1944

White Pine Beach, Sunset Beach, Plainview Beach, Chariton Beach, The Pine Beach, Rang. Lot 19, The Wall, Chariton Beach, Sunset Beach, White Pine Beach, Plainview Beach, Emhurst, Ely Beach, Emhurst

IN WHOSE NAME ASSESSED		TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY		No. School District	ASSESSOR'S VALUATION				SOLD FOR TAXES
				Subdivision	Lot		Block	Assessed Value	Adjusted Value	Equalized Value	
William Eitenbery		F.R. Buck		Chariton Beach	1		490				
Ollie L. Kridelbaugh					2		267				
Helen Reese					3		331				
Ruth A. Gaskin					4		186				
William Eitenbery					5						
					6						
Jane + Allen L. Dewey					7						
Mary E. Shelton					8						
William Eitenbery		Jane + Allen L. Dewey			9						
		+ Ollie C. + June Cochran			10						
Alfred C. + Liquid Trust					11						
William Eitenbery		Elmer L. Gaskin			12		75	75	30	30	
		+ Ollie L. Kridelbaugh			13		50	50	20	20	
		+ Elmer L. Gaskin			14		50	50	20	20	SOLD FOR TAXES
		+ Ollie L. Kridelbaugh			15		50	50	20	20	
William Eitenbery		Jane + Allen L. Dewey			16		50	50	20	20	SOLD FOR TAXES
					17						
					18						
					19						
					20						



Cass County, Minnesota, for Taxes for the Year 1944

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	REMARKS	
				District No.	District Rate	District No.	District Rate	District No.															District Rate
1	196	34.46	58						35.04	1	PAID IN FULL FEB 12 1945	1378	3504										
2	107	18.82	32						19.14	2	PAID IN FULL MAY 26 1945	5340		1914									
3	133	23.38	40						23.78	3	PAID IN FULL APR 4 1945	7627		2378									
4	75	13.18	22						13.40	4	PAID IN FULL MAY 18 1945	4758		1340									
5	166	29.20	48						29.68	5	PAID IN FULL JUN 14 1945	6201		2968									
6	187	32.89	54						33.42	6	PAID IN FULL MAY 25 1945	4381		3342									
7	203	35.76	60						36.30	7	PAID IN FULL MAY 22 1945	4412		3630									
8	154	27.08	46						27.54	8	PAID IN FULL MAY 25 1945	5203		2754									
9	30	5.28	08						5.36	9	PAID IN FULL MAY 22 1945	4412		536									
10	30	5.28	08						5.36	10	PAID IN FULL FEB 17 1945	1527	536										
11	30	5.28	08						5.36	11	PAID IN FULL MAY 16 1945	4532		536									
12	30	5.28	08						5.36	12	PAID IN FULL MAY 18 1945	4758		536									
13	20	3.52	06						3.58	13	PAID IN FULL JUN 27 1945	7627		358									
14	20	3.52	06						3.58	14	PAID IN FULL MAY 18 1945	4758		358									
15	20	3.52	06						3.58	15	PAID IN FULL JUN 27 1945	7627		358									
16	20	3.52	06						3.58	16	PAID IN FULL MAY 22 1945	4412		358									
17																							
18																							
19																							
20																							

1300 2244 3549 1443 1473 1421 1421

NH 1421 249 90 416 254 06
 Total - NH - 696 } 12916 2271 88 3552 40- 2307 40
 NH 12220

