

ASSESSMENT & TAX LIST

Hiram  
1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

County, Minn.

April 20

Henry Blade 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 1939, 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 to this book.

County Auditor.

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

Extracts from Laws Relating to the Listing of Personal Property.

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 after that date, on the date of acquisition.

Sec. 1985. 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 and assess his personal property...

Sec. 1986. Personal property of a decedent shall be listed and assessed as if he were living at the date of his death.

Sec. 1987. Personal property of a partner or agent shall be listed and assessed as if he were the owner.

Sec. 1988. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1989. Personal property of a trust shall be listed and assessed as if it were a person.

Sec. 1990. Personal property of a corporation shall be listed and assessed as if it were a person.

Sec. 1991. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1992. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1993. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1994. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1995. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1996. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1997. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1998. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1999. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2000. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2001. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2002. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2003. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2004. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2005. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2006. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2007. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2008. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2009. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2010. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2011. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2012. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2013. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2014. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 2015. Personal property of a partnership shall be listed and assessed as if it were a person.

Sec. 1997. Failure to obtain list. In case of failure to obtain list of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof.

Sec. 1998. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 1999. False statement regarding taxes. Every person who in making any statement, oral or written, which is required or required to be made for the purpose of assessing or collecting any tax or assessment, who shall willfully misrepresent or misstate any fact or assessment, shall be liable to a fine of not more than \$100.

Sec. 2000. Classification of Property. All real and personal property subject to a general property tax and not subject to any other tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and three (3) hereof.

Class 2. All agricultural products in the hands of the producer for agricultural purposes, and all agricultural tools, implements, machinery, and equipment used by the owner in any agricultural pursuit, shall constitute class two (2) and three (3) hereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3) hereof, shall constitute class three (3) hereof.

Class 4. All platted real estate, except as provided by class one (1) hereof, shall constitute class four (4) hereof.

Class 5. All unimproved real estate, except as provided by class one (1) hereof, shall constitute class five (5) hereof.

Class 6. All improved real estate, except as provided by class one (1) hereof, shall constitute class six (6) hereof.

Class 7. All personal property, except as provided by class one (1) hereof, shall constitute class seven (7) hereof.

Class 8. All personal property, except as provided by class one (1) hereof, shall constitute class eight (8) hereof.

Class 9. All personal property, except as provided by class one (1) hereof, shall constitute class nine (9) hereof.

Class 10. All personal property, except as provided by class one (1) hereof, shall constitute class ten (10) hereof.

Class 11. All personal property, except as provided by class one (1) hereof, shall constitute class eleven (11) hereof.

Class 12. All personal property, except as provided by class one (1) hereof, shall constitute class twelve (12) hereof.

Class 13. All personal property, except as provided by class one (1) hereof, shall constitute class thirteen (13) hereof.

Class 14. All personal property, except as provided by class one (1) hereof, shall constitute class fourteen (14) hereof.

Class 15. All personal property, except as provided by class one (1) hereof, shall constitute class fifteen (15) hereof.

Class 16. All personal property, except as provided by class one (1) hereof, shall constitute class sixteen (16) hereof.

Class 17. All personal property, except as provided by class one (1) hereof, shall constitute class seventeen (17) hereof.

Class 18. All personal property, except as provided by class one (1) hereof, shall constitute class eighteen (18) hereof.

Class 19. All personal property, except as provided by class one (1) hereof, shall constitute class nineteen (19) hereof.

Class 20. All personal property, except as provided by class one (1) hereof, shall constitute class twenty (20) hereof.

Class 21. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-one (21) hereof.

Class 22. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-two (22) hereof.

Class 23. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-three (23) hereof.

Class 24. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-four (24) hereof.

Class 25. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-five (25) hereof.

Class 26. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-six (26) hereof.

Class 27. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-seven (27) hereof.

Class 28. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-eight (28) hereof.

Class 29. All personal property, except as provided by class one (1) hereof, shall constitute class twenty-nine (29) hereof.

Class 30. All personal property, except as provided by class one (1) hereof, shall constitute class thirty (30) hereof.

Class 31. All personal property, except as provided by class one (1) hereof, shall constitute class thirty-one (31) hereof.

Class 32. All personal property, except as provided by class one (1) hereof, shall constitute class thirty-two (32) hereof.

Hiram

Section 1986, Maroon'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 books, a list of all lands or interests subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract, 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 up in 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.

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
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**Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1939.**

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES		POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING			Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replanting all that may have died each year	Condition of Trees	REMARKS

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

Dated \_\_\_\_\_ 1939.

Assessor.

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the *Townships* of *Hiram*, County of *Cass*, Minn., for the Year 1939.

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Lot  
Town or Block  
Rng.

True and Full Value of Structures worth more than \$100 each

KIND OF STRUCTURES

Assessed Value of Additional Structures

Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise

DESCRIPTION OF PROPERTY

NAME OF OWNER

School District

Sec. or Lot

Twp. or Block

Range

Number of Acres of Land

Acres

100ths

Indicate Homestead

True and Full Value of Land 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 Land Including all Structures, Improvements and Machinery

Assessed Value of Homesteads up to \$4,000 at 20% Class 3B

Assessed Value of Remainder at 33 1/2 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 Board of Review

Total Assessed Value as Equalized by County Board

Total Assessed Value as Equalized by the Minnesota Tax Commission

NAME OF OWNER	School District	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Flusker, Leon A. Hackensack	un				25 140 31	yes		155			31			31			
Hunt, Lucy B. Bank Center	un						no		370			148 150		148 150			
Johnson, Hilbert Akeley	un				21 146 31 40	no		160				53 50		53 40			
Starr, D. S. Backus	un				33 146 31	yes		180			36			36			
Wooch, Mrs., Anna Hackensack	un				15 146 31	yes		295			59			59			

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
**Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, Minn., for the Year 1939.**

FORM 314

Platted Property Assessed at 40 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
	School District	SUBDIVISION	Sec. or Lot	Twp. or Block		Number of Acres of Land	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3C	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	

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 Hiram in said County, for the year 1939.

Witness my hand and official seal this 31 day of December, 1939.  
L. C. Peterson  
 County Auditor.

(SEAL)

**Treasurer's Office, Cass County, Minnesota.**

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Hiram in said County for the year 1939, as specified above, and amounting to \$4844.32

Four thousand eight hundred forty four and 32/100 DOLLARS  
L. C. Peterson  
 County Treasurer.

**Office of County Treasurer, Cass County, Minnesota.**

January 6 1941  
 To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township of Hiram of Hiram in said County, for the year 1939, 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.**

January 6 1941  
 I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Hiram in said County, for the year 1939, 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.

L. C. Peterson  
 County Auditor.

(SEAL)

Assessor's Report

FORM 314

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS

Levied in the Town of Hiram

Table with columns for VALUATION BY SCHOOL DISTRICTS, RATE OF STATE TAXES, RATE OF COUNTY TAXES, and RATE OF TOWN, CITY OR VILLAGE TAXES. Includes handwritten values like 20378, 11451, 2591, 34420, and 7348.

RATES AND TAXES

Cass County, State of Minnesota.

Table with columns for RATE OF SCHOOL TAXES and TAXES LEVIED (LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS, ALL OTHER TAXES). Includes handwritten rates and amounts like 1.15, 1.30, 2038, 30567, 10189, 10597, 10189, 63580, 64874.

SEAL
Total No. Acres 6.067, 29
State of Minnesota, County of Cass.
I, L. C. PETERSON, Auditor of said County and State as aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the year A. D. 1939.

Total Levy, \$48443.32
Book Footings, \$48443.32
L. C. Peterson, Auditor











Assessment Roll and Tax List of Unplatted Real Property in the Town of Liram, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiawatha, Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

State of Minnesota

1 NE 1/4 of NE 1/4 Lot 1 6 140 31
2 NW 1/4 of NE 1/4 " 2
3 SW 1/4 of NE 1/4
4 SE 1/4 of NE 1/4
6 NE 1/4 of NW 1/4 " 3
7 NW 1/4 of NW 1/4 " 4
8 SW 1/4 of NW 1/4 " 5
9 SE 1/4 of NW 1/4
11 NE 1/4 of SW 1/4
12 NW 1/4 of SW 1/4 " 6
13 SW 1/4 of SW 1/4 " 7
14 SE 1/4 of SW 1/4
16 NE 1/4 of SE 1/4
17 NW 1/4 of SE 1/4
18 SW 1/4 of SE 1/4
19 SE 1/4 of SE 1/4

Handwritten mark or signature in the bottom right corner of the page.













Assessment Roll and Tax List of Unplatted Real Property in the Town of Linn of Minnesota, Cass County, Minnesota, for Taxes for the Year 1939. Unplatted Real Estate Assessed at 33 1/2 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 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Liram, Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Liram, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD SALES-TAX REPORT, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Form 4 CD 0-1-1939

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

Cass County, Minnesota, for Taxes for the Year 1939.

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





























Assessment Roll and Tax List of Unplatted Real Property in the Town of Hiram, Unplatted Real Estate Assessed at 33 1/2 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 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Form 4 CD 1939-1940 COMPANY, MINNAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Lot, Block, Acres, 1906), No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land, Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., District No., District No., District No., Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX), SPECIAL TAXES (Ditch No., Ditch No., Ditch No., Ditch No., TOTAL TAXES), PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.



Assessment Roll and Tax List of Unplatted Real Property in the Town of *Hiram*, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD BULLOCK COMPANY, MINNEAPOLIS

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.











Form 5 C BELL-BAVE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Town of Hiram, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), ASSESSOR'S VALUATION (Structures & Improvements, Total True and Full Value, Assessed Value), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate), Assessed Valuation Non-Homestead, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for 'Wm. Egeland' (lots 3-15) and 'Earl H. Brady' (lot 16).







Assessment Roll and Tax List of Platted Real Property in the Town of *Hiram*, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns for Assessor's Valuation, Equalized Values, Valuations by School Districts, and Tax Details. Rows list property owners like Edna Moore, Geo. C. Brandt, L.F. Byngelson, W.O. & Lucy B. Hunt, Clara G. Moore, Orville B. Oberg, John A. Wilkinson, H.E. Bennie, Harold Jameson, W.H. Jameson, W.H. Stevenson, and C.H. Stange.





IN WHOSE NAME ASSESSED		TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATION										SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				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 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	District No. Rate	District No. Rate	District No. Rate	District No. Rate		Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Ditch No.				Ditch No.	Ditch No.	Ditch No.	Month													
Peter Larson and Mary Larson	41		20	no										20				289	13					3.62	1	2nd Half Paid SEP 1 21 1940			8067			151										
Arthur Birkner Myrtle Birkner Rita H. & Mabel Mayr	42		"	"										157				2179	96					2275	2	1st Half Paid MAY 13 1940			4178													
"	43		"	"										20				289	13					3.02	3	PAID IN FULL OCT 1 1 1940																
"	44		"	"										113				1631	72					1703	4	PAID IN FULL OCT 1 1 1940																
"	45		"	"										20				289	13					3.02	5	PAID IN FULL OCT 1 1 1940																
"	46		"	"										80				1154	51					1205	6	PAID IN FULL OCT 1 1 1940						5050										
"	47		"	"										20				289	13					3.02	7	PAID IN FULL OCT 1 1 1940																
"	48		"	"										91				1313	58					1371	8	PAID IN FULL OCT 1 1 1940																
"	49		"	"										20				289	13					3.02	9	PAID IN FULL OCT 1 1 1940																
"	50		"	"										20				289	13					3.02	10	PAID IN FULL OCT 1 1 1940																
Mignonette Mae Erickson	51		"	"										123				1775	78					1853	11	PAID IN FULL JUN 27 1940																
"	52		"	"										20				289	13					3.02	12	PAID IN FULL JUN 27 1940																
Clara J. Moore	53		"	"										20				289	13	SOLD FOR TAXES				3.02	13																	
"	54		"	"										20				289	13	SOLD FOR TAXES				3.02	14																	
"	55		"	"										20				289	13	SOLD FOR TAXES				3.02	15																	
"	56		"	"										20				289	13	SOLD FOR TAXES				3.02	16																	
"	57		"	"										20				289	13	SOLD FOR TAXES				3.02	17																	
"	58		"	"										20				289	13	SOLD FOR TAXES				3.02	18																	
"	59		"	"										20				289	13	SOLD FOR TAXES				3.02	19																	
"	60		"	"										20				289	13	SOLD FOR TAXES				3.02	20																	
Notes 58 to 110 incl. - Vacated																																										
														798			11520	511					12031																			

Abated to 137  
 173 181 -  
 Do 10 25  
 45 10 20 - #6641  
 Do 1 30 181 -  
 Do 7 30 204 - 30.14  
 Do 173 181 - Abated  
 Do 8 30 817 -  
 Do 188 196 -  
 Do 188 196 -

# 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; Remainder at 40 Per Cent, Class 4.

## Cass County, Minnesota, for Taxes for the Year 1939.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	Indicate Homestead	ASSESSOR'S VALUATION								SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				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 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty																			
		Subdivision	Lot			Block	STRUCTURES & IMPROVEMENTS			Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review		Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	District No.	Rate				District No.	Rate	District No.	Rate														Ditch No.	Ditch No.	Ditch No.	Ditch No.															
							Dollars	Dollars	Dollars																																		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
<i>H. E. Juarez C. Kilander Mrs. M. A. B. Hertzman</i>			<i>1</i>		<i>no</i>										<i>149</i>	<i>21 50</i>	<i>95</i>		<i>2245</i>	<i>1</i>																																					
<i>R. P. Johnson Mrs. Julius Aasen</i>			<i>2</i>		<i>.</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>2</i>	<i>PAID IN FULL DEC 5 1940</i>	<i>10654</i>						<i>302</i>	<i>ex</i>	<i>✓</i>																											
<i>Katherine J. Hartzell</i>			<i>3</i>		<i>.</i>										<i>502</i>	<i>7 244</i>	<i>3 20</i>		<i>7564</i>	<i>3</i>	<i>PAID IN FULL DEC 23 1939</i>	<i>6</i>	<i>7866</i>	<i>✓</i>																																	
<i>R. P. Johnson</i>			<i>4</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>4</i>	<i>PAID IN FULL DEC 26 1939</i>																																				
<i>"</i>			<i>5</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>5</i>																																					
<i>"</i>			<i>6</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>6</i>																																					
<i>Katherine J. Hartzell</i>			<i>7</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>7</i>	<i>PAID IN FULL DEC 26 1939</i>																																				
<i>"</i>			<i>8</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>8</i>	<i>PAID IN FULL DEC 26 1939</i>	<i>6</i>	<i>906</i>	<i>✓</i>																																	
<i>"</i>			<i>9</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>9</i>	<i>PAID IN FULL DEC 26 1939</i>																																				
<i>John A. Mull</i>			<i>10</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>9</i>	<i>PAID IN FULL DEC 26 1939</i>																																				
<i>"</i>			<i>11</i>		<i>"</i>										<i>186</i>	<i>26 84</i>	<i>118</i>		<i>2802</i>	<i>10</i>	<i>PAID IN FULL MAY 6 1940</i>	<i>3721</i>		<i>3104</i>	<i>✓</i>																																
<i>Mabel Sigveland</i>			<i>12</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>11</i>	<i>PAID IN FULL MAY 6 1940</i>																																				
<i>Wm. A. Norton Wayne Norton and Raymond P. Norton</i>			<i>13</i>		<i>"</i>										<i>114</i>	<i>16 45</i>	<i>73</i>		<i>1718</i>	<i>12</i>	<i>PAID IN FULL JUN 17 1940</i>	<i>5949</i>		<i>1718</i>	<i>✓</i>																																
<i>H. E. Johnson</i>			<i>14</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>1944</i>	<i>13</i>	<i>PAID IN FULL SEP 13 1940</i>	<i>8076</i>	<i>1944</i>	<i>30</i>	<i>✓</i>																																
<i>Bertha Johnson</i>			<i>15</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>14</i>	<i>PAID IN FULL JUN 17 1940</i>																																				
<i>S. P. Johnson</i>			<i>16</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>15</i>	<i>PAID IN FULL JUN 17 1940</i>																																				
<i>Mrs. Maude Berry</i>			<i>17</i>		<i>"</i>										<i>120</i>	<i>17 32</i>	<i>76</i>		<i>1808</i>	<i>16</i>	<i>PAID IN FULL JUN 17 1940</i>	<i>5967</i>		<i>3016</i>	<i>✓</i>																																
<i>S. P. Johnson</i>			<i>18</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>17</i>	<i>PAID IN FULL JUN 17 1940</i>																																				
			<i>19</i>		<i>"</i>										<i>20</i>	<i>2 89</i>	<i>13</i>		<i>302</i>	<i>18</i>	<i>PAID IN FULL JUN 17 1940</i>																																				
			<i>20</i>		<i>"</i>																																																				
															<i>1440</i>																																										
															<i>20785</i>																																										

*In Lot 19 see "Rearrangement of Lot 19" Page 15*







**Assessment Roll and Tax List of Platted Real Property in the Town of *Niam***  
 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; Remainder at 40 Per Cent, Class 4.

FORM 5 C WASH-D.C. DEPT. OF THE INTERIOR, BUREAU OF LANDS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION		No. School District	Indicate Homestead	ASSESSOR'S VALUATION				EQUALIZED VALUES			SOLD FOR TAXES		
		Lot	Block			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	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 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		Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
<i>Claude E. Sheldon</i>															
<i>Harry R. &amp; Signe H. Knudland</i>															
<i>Julia S. Gamble</i>															
<i>Harry R. &amp; Signe H. Knudland</i>															
<i>Ivan E. Sigveland</i>															

**Cass County, Minnesota, for Taxes for the Year 1939.**

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Assessed Valuation Non-Homestead	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 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Ditch No.	Ditch No.	Ditch No.	Ditch No.														
149					21.50	2.95						2245		PAID IN FULL	JUN 29 1940										
20					2.88	0.12						300		PAID IN FULL	JUN 29 1940	6914									
20					2.88	0.12						300		PAID IN FULL	JUN 29 1940										
20					2.89	0.13						302		PAID IN FULL	MAY 20 1940	4413									
20					1.88	0.08						196		PAID IN FULL	FEB 6 1940	768									
20					2.89	0.13						302		PAID IN FULL	MAY 20 1940	4413									
20					2.89	0.13						302													

262 3781 166 3947

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Town of Hiram, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.









