ASSESSMENT & TAX LEVY

Lima

1933

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

APR 5 1938

CASS County, Minn., 1938

H. E. Sherven Assessor of the Town of Lima

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 to 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. 1990. 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 1925. 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. 2033. 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. 1997. 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 330, 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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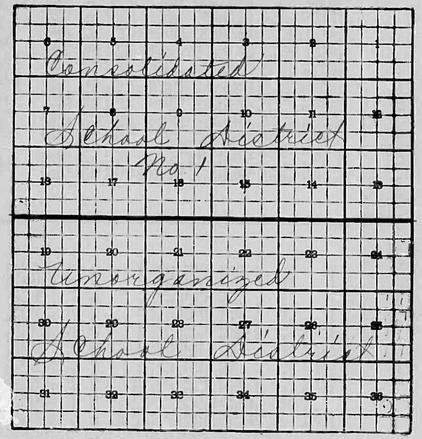
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 25 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	Were Trees originally planted in rows not more than 12 feet apart each way	Have the Trees been kept in that condition by replanting if that may have been done 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 9250, of Mason's Minnesota Statutes, 1927.

Dated ..... *1938.*

..... *Assessor.*

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

FORM 2

NAMES OF OWNERS	DESCRIPTION						FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres			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 Lands Including all Structures, Improvements and Machinery	
					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	

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* Lima *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 Full taxable Real and Personal Property in the Town *of* Lima *in said County for the year 1938, as specified above, and amounting to* $3,229.92 *Three thousand two hundred twenty nine* 92/100 *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* Lima *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 Wm. 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 Lima

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	Tuberc. San. & Hos. Fund Mills	Soldiers' Relief Mills	Total Rate State 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	1 Mill Drag. Mills	Town Stock Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills
01	870		6791		613	7404			49	49	286	158	176	198	138				686	5	15	1	80		5					106
2a	100		6337		210	6847	2.33	23	32	58																				
TOTAL	970		13128		823	13951																								

RATES AND TAXES

Cass County, State of Minnesota

No. School District	Rate of School Taxes: Local 1 Mill Mills	Special Mills	Sch'l State Loan Mills	Def. Mills	Bond & Int. Bldg. Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of Taxes Mills	Taxes Levied: Local School Taxes by Districts: Local 1 Mill	Special	Deficiency	Bonds & Int. & Bldg.	State Loans	Total School Tax	All Other Taxes: Funds	Rate	Amounts
01	1.15		30	16				67	117	679	10187	20375	8869	8366	42107	State Revenue	.233	2304
	1.30		30	16				77	127	61	1839	1839	Bldg. 981		4720	State School		
2a	1.15	5	5			5x		31x	49	636	9506	3168	Bldg. 3295	3168	14771	Teachers' Insurance and Retirement Fund	.23	227
	1.30	5	5			5x		46x	69	21	630	105	Bldg. 709	105	970	St. Aid	3x	3214
																" Nov.	4x	4143
																" St.	4x	1707
																County Revenue		31894
																County Road and Bridge		2205
																County Poor		2198
																County Bond and Interest		2607
																County Old Age Assistance		1894
																Town Revenue		6976
																Town Road and Bridge		20423
																Town 1 Mill Dragging		1395
																Town State Loan		11617
																Town Building		
																Town Fire Patrol		6976
																School Local 1 Mill		1395
																School Special		22167
																School State Loan		3273
																School Deficiency		25497
																Bldg.		3404
																Bonds & Int.		11847
																		322701
																Sinking Fund Credits		291
										1395	22167	25497	6x8-11847 3404	3273	67568	TOTAL		322994

Total No. Acres 6933 Total Levy, $ 3229.97 Book Bookings, $ 3229.97

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the said County, and the several rates of taxation and levies in said County, for the year A. D. 1938.

Witness my hand and official seal this ... day of ... A. D. 1938.

L. C. Peterson, County Auditor.

SEAL

Assessor's Retu

FORM 2

NAMES OF OWNERS

Collection of Taxes of 1938, Bowen of Lincoln, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	281	581	851	240					
State School	414	142	376	192					
Teachers' Ins. and Ret. Fund									
County Revenue	1533	3170	4647	1311					
County Road and Bridge	105	218	321	90					
County Poor	1056	2183	3202	903					
County Bond and Interest	990	2050	3002	847					
County Old Age Assistance	910	1884	2738	779					
Town Revenue	334	693	1016	286					
Town Road and Bridge	1005	2080	3047	859					
Town 1 Mill Dragging	67	138	203	57					
Town State Loan	5363	11092	16247	4586					
Town Building									
Town Fire Patrol	334	693	1016	286					
School Local 1 Mill	67	138	203	57					
School Special	1723	3561	5217	1463					
School State Loan	664	1381	2030	579					
School Bond Int	866	1639	2549	553					
School Building	67	138	208	117					
School Depreciation	1689	3255	4999	1159					
Money and Credits	291								
TOTALS	17157	32498	48295	13303	39365	1506 17	172375		322992

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 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. C1	54	1333	1387	102	2639	2741	159	4254	4413	35	5324	5359					
" " "		adj	1623		adj	3074		adj	4779		adj	10438					
" " " Sm.	13	389	402	36	543	579	14	745	759	22	358	1138					
" " "		Sch	64		Sch	1381		Sch	2030		Sch						
" " "	Bd 67	adj	67	Bd 138	adj	138	Bd 138	adj	138	Bd 40	adj	112					
" " "																	
" " "																	
" " "																	
TOTALS	134	1721	2619	4484	3262	4171	5075	7597	4313	4317	7968	11616	194	862	1829	2866	

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1938.

Sample Form for Guidance of Assessor — *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.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land (Acres)	Indicate Homestead	ASSESSOR'S VALUATIONS: 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 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)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	15	NE¼	5	114	32	160	Yes	5600	1200		6800	800	983	1783			
O. J. Anderson		SW¼	5	114	32	160	No	5800			5800		1933	1933			
Lester Howard		SE¼	5	114	32	160	No	6200			6200		2067	2067			
George E. Warner		N½ of NE¼	6	114	32	80	Yes	2800	900		3700	740		740			
Howard Elliott		S½ of NE¼	6	114	32	80	No	2800			2800		933	933			
Oscar Johnson		NW¼	6	114	32	160	Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	114	32	80	Yes	3300	1200		4500	700		700			
W. H. Benson		W½ of SW¼	6	114	32	80	No	3000			3000		1000	1000			
A. R. Sylvester		NE¼ of SE¼	6	114	32	40	Yes	1600	1600		3200	577	100	677			
Do.		SW¼ of SE¼	6	114	32	40	Yes	1200			1200	223	33	256			
								37300	7300		44600	3840	8466	12300			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals - - $19,200

Assessed Value of Remainder, $8,466 x 3 equals - - $25,398

Total True and Full Value, $44,598

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lema, 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 $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	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Dwellings 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 Amount of Line 3 Col.	Assessed Value of Remainder at 20% per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Total Assessed Value as Equalized by the Minnesota Tax Commission	SO(d) FOR TAXES																				
							Acres / 100's			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																				
U.S. of America		1	~~NE¼ of NE¼~~ Lot 1	14	125			C1																																
"		2	NW¼ of NE¼ " 2																																					
"		3	SW¼ of NE¼																																					
"		4	SE¼ of NE¼																																					
		5																																						
"		6	~~NE¼ of NW¼~~ " 3																																					
"		7	~~NW¼ of NW¼~~ " 4																																					
"		8	SW¼ of NW¼																																					
"		9	SE¼ of NW¼																																					
		10																																						
"		11	NE¼ of SW¼																																					
T.B. Walker	U.S. of America	12	NW¼ of SW¼				~~40~~	C1	MO	201			201		67	67																								
×	"	13	SW¼ of SW¼				~~40~~	C1	MO	240			240		80	80																								
×	"	14	SE¼ of SW¼				~~40~~	C1	MO	201			201		67	67																								
		15																																						
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"		19	SE¼ of SE¼																																					
		20																																						
							~~40~~			642			642		217	214 ✓																								

	Valuations by School Districts as Equalized by Tax Commission																																							
	District No. C1 Rate 78.5 Mills		District No. 4/23 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	Collections to First Monday in January 1940		Penalty	Delinquent to First Monday in January 1940		Penalty	Total Delinquent Tax and Penalty	
	Dollars	Dollars	Dollars	Dollars	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																																														
7																																														
8																																														
9																																														
10																																														
11																																														
12										67		1613	39											165 57	Cancelled Govt Land																165 57	Cancelled		
13										80		1976	46											197 57	Do																197 57	Do		
14										67		1613	39											165 57	Do																165 57	Do		
15																																														
16																																														
17																																														
18																																														
19																																														
20																																														
										214		5157	174											5776																				

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

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Int.	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 Related 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 Value 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	Valuations by School Districts as Equalized by Tax Commission: District No. 61 Rate 70.75 Mills (Dollars)	District No. 671 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	State Tax on Non-Homestead 5.81 Mills	Total General Tax ($ cts.)	Special Taxes: Ditch No. ...	Ditch No. ...			Total Taxes ($ cts.)		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
U.S. of America	1	NE¼ of NE¼ Lot 1	2	141	25			C1																																			
"	2	NW¼ of NE¼ " 2																																									
"	3	SW¼ of NE¼																																									
"	4	SE¼ of NE¼																																									
	5																																										
State of Minnesota	6	NE¼ of NW¼ " 3																																									
Wm. L. McCarey, S	7	NW¼ of NW¼ " 4				38 ⅔		C1	MS	240			240		80	80					80					1976	46					1976											
U.S. of America	8	SW¼ of NW¼																																								1976	
"	9	SE¼ of NW¼																																									
	10																																										
"	11	NE¼ of SW¼																																									
"	12	NW¼ of SW¼																																									
"	13	SW¼ of SW¼																																									
"	14	SE¼ of SW¼																																									
	15																																										
"	16	NE¼ of SE¼																																									
"	17	NW¼ of SE¼																																									
"	18	SW¼ of SE¼																																									
"	19	SE¼ of SE¼																																									
	20																																										
						38 ⅔				240			240		80	80					80					1976	46					1976											

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lema, 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 $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	Number of Acres of Land: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (including all Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery (probably classed as Real Estate)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to (amount) 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
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U.S. of America		NE¼ of NE¼ Lot 1	3	141	25			C1												
2	"		NW¼ of NE¼ " 2																		
3	~~B.R. Hausman~~	U.S. of America	SW¼ of NE¼				40		C1	No	201			201		67	67				SOLD FOR TAXES
4	State of Minnesota		SE¼ of NE¼																		
5																					
6	U.S. of America		~~NE¼ of NW¼~~ " 3																		
7	"		~~NW¼ of NW¼~~ " 4																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	~~B.R. Hausman~~	U.S. of America	SE¼ of SW¼				40		C1	No	240			240		80	80				SOLD FOR TAXES
15																					
16	U.S. of America		NE¼ of SE¼																		
17	~~B.R. Hausman~~	U.S. of America	NW¼ of SE¼				40		C1	No	237			237		79	79				SOLD FOR TAXES
18	~~"~~ " "		SW¼ of SE¼				40		C1	No	240			240		80	80				SOLD FOR TAXES
19	U.S. of America		SE¼ of SE¼				—														
20																					
							160				918			918		306	306				

	Valuations by School Districts as Equalized by Tax Commission: District No. 91 Rate 70.5 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 5.8 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	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	67					1613	39						1650		PAID IN FULL	DEC 16 1939	10453						200	✓			T. about 1932 1422 abated
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14	80					1976	46						1976		PAID IN FULL	DEC 16 1939	10453						200	✓			T. about 1932 1777 abated
15																											
16																											
17	79					1907	46						1948		PAID IN FULL	DEC 16 1939	10453						400	✓			T. about 1932 3320 abated
18	80					1976	46						1976		PAID IN FULL	DEC 16 1939											
19																											
20																											
	306					7367	177						7544														

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

		Description of Property							Assessor's Valuation						Equalized Values																													
										Structures & Improvements																																		
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and 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 Identical to 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 County Board	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 27 Rate 40.7 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: 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
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
U.S. of America		1	NE¼ of NE¼ Lot 1				41.25		C1																																			
"		2	NW¼ of NE¼ " 2																																									
"		3	SW¼ of NE¼																																									
Lin E. Pronovost	5	4	SE¼ of NE¼				40		C1	MO	201			201		67	67				SOLD FOR TAXES	67				1613	39						1652											1652	
U.S. of America		5																																										
		6	NE¼ of NW¼ " 3																																									
"		7	NW¼ of NW¼ " 4																																									
"		8	SW¼ of NW¼																																									
"		9	SE¼ of NW¼																																									
		10																																										
State of Minnesota		11	NE¼ of SW¼																																									
"		12	NW¼ of SW¼																																									
"		13	SW¼ of SW¼																																									
"		14	SE¼ of SW¼																																									
		15																																										
U.S. of America		16	NE¼ of SE¼																																									
"		17	NW¼ of SE¼																																									
H. Pronovost & Son	6	18	SW¼ of SE¼				40		C1	MO	207			207		69	69				SOLD FOR TAXES	69				1661	40						1701											1701	
U.S. of America		19	SE¼ of SE¼																																									
		20																																										
							80				408			408		136	136					136				3274	79						3353													

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

FORM 400

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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres	100's	No. School District	Indicate Homestead	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 Homesteads up to $1000 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)	Sold for Taxes
1	U.S. of America		~~NE¼ of NE¼~~ Lot 1	5	141	25			C1												
2	"		~~NW¼ of NE¼~~ " 2																		
3	J.B. Sorum		SW¼ of NE¼ " 6				39	10	C1	No	~~240~~ 150			~~240~~ 150		~~80~~ 50	~~80~~ 50	50			SOLD FOR TAXES
4	State of Minnesota		SE¼ of NE¼																		
5																					
6	U.S. of America		~~NE¼ of NW¼~~ " 3																		
7	"		~~NW¼ of NW¼~~ " 4																		
8	"		SW¼ of NW¼																		
9	"		~~SE¼ of NW¼~~ " 5																		
10																					
11			NE¼ of SW¼																		
12	"		~~NW¼ of SW¼~~ " 8																		
13	"		~~SW¼ of SW¼~~ " 9																		
14			SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		~~NW¼ of SE¼~~ " 7																		
18	"		~~SW¼ of SE¼~~ " 10																		
19			SE¼ of SE¼																		
20																					
							39	10			~~240~~ 150			~~240~~ 150		~~80~~ 50	~~80~~ 50 ✓	50			

Line	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate 74.15 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	50					17 04	79						17 33	PAID IN FULL	DEC 22 1939	10496						12 33	✓	Pen abated		
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	50					17 04	79						17 33													

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

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

FORM ASSESSOR'S ROLL

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Part value of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Similar to Real Estate	Total True and Full Value of all Structures, Improvements and Machinery	Assessed Value of Structures at 33⅓ per cent Class 3B	Assessed Value of Machinery at 33⅓ per cent Class 3B	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value Equalized by the Board of Review	Total Assessed Value 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	
1	U.S. of America		NE¼ of NE¼ Lot 1	6	14	25		C1												
2	J. C. Hessian		NW¼ of NE¼ " 3				38.88	C1	no	246			246		82	82	82			SOLD FOR TAXES
3	State of Minn. Dept. of Rural Credit (A.P. Olsen)	Under Ellsworth	SW¼ of NE¼				40	C1	yes	275	240		515	103		103	103			
4	U.S. of America		SE¼ of NE¼																	
5																				
6	August Tilling & Louise & Augusta Olson	B. H. Fuhrman	NE¼ of NW¼ " 3				39.33	C1	yes	200 ~~240~~	~~120~~		200 ~~360~~	40 ~~120~~		40 ~~120~~	40			SOLD FOR TAXES
7	Paul Herman Gurgens		NW¼ of NW¼ " 4 less 5 ac.				39.94	C1	yes	390	430		720	144		144	144			
8	Leo E. Fuhrman	B. H. Fuhrman	SW¼ of NW¼ " 5				38.44	C1	yes	315	170		485	97		97	97			SOLD FOR TAXES
9	A. H. Tilling	" "	SE¼ of NW¼				40	C1	yes	365 ~~220~~	~~535~~		890 ~~220~~	178 ~~44~~		178 ~~44~~	178			SOLD FOR TAXES
10	Paul Herman Gurgens		S½ of SW¼ of Lot 4				5	C1	yes	~~45~~			~~45~~	9			9			
11	Minnie Horton		NE¼ of SW¼				40	C1	yes	380			380	76		76	76			SOLD FOR TAXES
12	E. R. Young		NW¼ of SW¼ Lot 6				37.72	C1	yes	215	375		590	118		118	118			
13	"		SW¼ of SW¼ " 7				37	C1	yes	195			195	39		39	39			
14	"		SE¼ of SW¼				40	C1	yes	200			200	40		40	40			
15																				
16	U.S. of America		NE¼ of SE¼																	
17	Robt. L. Horton & Frank B. Cook		NW¼ of SE¼				40	C1	yes	270 ~~470~~	435		705 ~~905~~	141 ~~301~~		141	141			SOLD FOR TAXES
18	" "		SW¼ of SE¼				40	C1	yes	220			220	44		44	44			SOLD FOR TAXES
19	J. B. Torum		SE¼ of SE¼				40	C1	yes	195			195	39		39	39			SOLD FOR TAXES
20																				
							510.34			~~3510~~ 3411	2175		~~5685~~ 5586	~~1084~~ 1068	82	1171	~~1150~~ 1150			

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

	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate 79.75 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.	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	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																				
2	82		1974	48			2022	2nd Half Paid	NOV 6 - 1939	7446								2022		
3	103		2480				2480	2nd Half Paid	JUN 21 1939	6222		1240		1240						
4																				
5																				
6	40		963				963	PAID IN FULL	MAY 16 1939	3845		963								
7	144		3467				3467	2nd Half Paid	NOV 6 - 1939	7448										
								1st Half Paid	JUN 13 1939	5635										
8	97		2335				2335					1842		1675						
9	178		4285				4285	PAID IN FULL	MAY 16 1939	3845		4285						2335		2584
10	9		217				217											217		246
11	76		1830				1830											1830		
12	118		2841				2841	2nd Half Paid	OCT 4 - 1939											
								1st Half Paid	MAY 16 1939											
13	39		939				939	2nd Half Paid	OCT 4 - 1939	8181		2372		2371		1173		860 Delinquent Paid 1947		
								1st Half Paid	MAY 16 1939	3836										
14	40		963				963	2nd Half Paid	OCT 4 - 1939											
								1st Half Paid	MAY 16 1939											
15																				
16																				
17	148		3395				3395											3395		3757
18	44		1059				1059											1059		1172
19	39		939				939											939		
20																				
	1150		27687	48			27735													

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

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 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	Structures & Improvements: True and Full Value of Structures and other Structures	True and Full Value of Machinery Not Exempt Under Law to Real Estate	Total True and Full Value Including all Structures, Improvements and Machinery	Assessed Value of Homesteads Up to Assessed Value per Cent, Class 3B	Assessed Value of Structures at 33⅓ per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by Tax Court of Review Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	J.B. Sorum		NE ¼ of NE ¼	7	141	25	40		C1	yes	230			230	46		46				SOLD FOR TAXES
2	H.E. Sherven		NW ¼ of NE ¼				40		C1	yes	155			155	31		31				SOLD FOR TAXES
3	"		SW ¼ of NE ¼				40		C1	yes	265	65		330	66		66				SOLD FOR TAXES
4	J.B. Sorum		SE ¼ of NE ¼				40		C1	yes	275	775		1050	210		210				SOLD FOR TAXES
5																					
6	Fred M. Klement		NE ¼ of NW ¼				40		C1	no	~~240~~ ~~155~~			~~240~~ ~~155~~		~~80~~ ~~50~~	~~80~~ ~~50~~	80			SOLD FOR TAXES
7	"		NW ¼ of NW ¼ Lot 1 (Lot 2 of S. 7th of Ry)				36.76		C1	no	~~337~~ ~~340~~			~~337~~ ~~340~~		~~107~~ ~~110~~	~~107~~ ~~110~~	107			SOLD FOR TAXES
8	"		SW ¼ of NW ¼ Rt. Way				20		C1	no	99			99		33	33				SOLD FOR TAXES
9	H.E. Sherven		SE ¼ of NW ¼ less Ry. Rt. Way				39.09		C0	yes	200			200	40		40				SOLD FOR TAXES
10	W.H. Kessner		All of Lot 2 Sub. of Ry. Rt. Way				17		C1	yes	130			130	26		26				SOLD FOR TAXES
11	H.E. Sherven		NE ¼ of SW ¼ less Ry. Rt. Way				30.60		C1	yes	180			180	36		36				SOLD FOR TAXES
12	J.M. Egan		NW ¼ of SW ¼ Lot 3				37.24		C1	no	246			246		82	82				SOLD FOR TAXES
13	State of Minnesota		SW ¼ of SW ¼ " 4																		
14	"																				
15			SE ¼ of SW ¼																		
16	Wm. H. Brown		NE ¼ of SE ¼				40		C1	yes	240	320		560	112		112				
17	E.E. Boe	Geo. Boe	NW ¼ of SE ¼ less Ry. Rt. Way				38.64		C1	yes	275	75		350	70		70				SOLD FOR TAXES
18	John J. Thogen		SW ¼ of SE ¼ " " " "				36.58		C1	no	243			243		81	81				
19	U.S. of America		SE ¼ of SE ¼ " " " "																		
20																					
							501.91				3099	1235		4334	637	383	1020	1020			

	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate 276.75 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 5.81 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.
1	46					1107		1107					1107	PAID IN FULL	NOV 3 1939	9755				1107 ✓						
2	31					746		746					746											746		
3	66					1589		1589					1589											1589		
4	210					5056		5056					5056	PAID IN FULL	NOV 3 1939	9756				5056 ✓						
5																										
6	80					1976	46	1976					1976											1976		
7	107					2576	62	2638					2638											2638		
8	33					794	19	813					813											813		
9	40					963		963					963											963		
10	26					626		626					626											626		626
11	36					867		867					867											867		
12	82					1974	48	2022					2022											2022		
13																										
14																										
15																										
16	112					2696		2696					2696	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 23 1939	9757 6971		1348 ✓		1348 ✓						
17	70					1685		1685					1685	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 27 1939	9758 7003		842 ✓		842 ✓						
18	81					1950	47	1997					1997	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 13 1939	9759 5781		1000 ✓		997 ✓						
19																										
20																										
	1020					24555	777	24777					24777													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lind, 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	Ws	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 Structures (Dollars)	True and Full Value of Machinery Other than normally 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 40 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
1	U. S. of America		~~NE¼ of NE¼~~ Lot 1	8	141	25			C1												
2	"		NW¼ of NE¼																		
3	"		~~SW¼ of NE¼~~ " 2																		
4	"		SE¼ of NE¼																		
5																					
6			NE¼ of NW¼																		
7	J. B. Sowm		NW¼ of NW¼ " 5				19 70		C1	yes	100			100	20		20				SOLD FOR TAXES
8	"		SW¼ of NW¼ " 4				38 75		C1	yes	350			350	70		70				SOLD FOR TAXES
9	"		~~SE¼ of NW¼~~ " 3				20 70		C1	yes	100			100	20		20				SOLD FOR TAXES
10																					
11	Erick C. Boe		NE¼ of SW¼				40		C1	yes	280			280	40		40				
12	"		NW¼ of SW¼				40		C1	yes	285	510		795	159		159				
13	"		SW¼ of SW¼				40		C1	yes	200			200	40		40				
14	"		SE¼ of SW¼				40		C1	yes	180			180	36		36				
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	U. S. of America		SE¼ of SE¼																		
20							239 25				1415	510		1925	385		385 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate 96.75 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 58 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																										
4																										
5																										
6																										
7	20					48 7							48 7	PAID IN FULL	NOV 3 1939											
8	70					168 5							168 5	PAID IN FULL	NOV 3 1939	4955				4649 ✓						
9	20					48 7							48 7	PAID IN FULL	NOV 3 1939											
10																										
11	40					96 3							96 3	2nd Half Paid / 1st Half Paid	NOV 13 1939 / JUN 23 1939	4925										
12	159					387 8							387 8	2nd Half Paid / 1st Half Paid	NOV 13 1939 / JUN 23 1939	6819		37 11 ✓		33 10 ✓						
13	40					96 3							96 3	2nd Half Paid / 1st Half Paid	NOV 13 1939 / JUN 23 1939											
14	36					86 7							86 7	2nd Half Paid / 1st Half Paid	NOV 13 1939 / JUN 23 1939											
15																										
16																										
17																										
18																										
19																										
20																										
	385					97 70							97 70													

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

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 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 to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt, 33 per cent Class III	Assessed Value of Remainder at 33⅓ per cent Class 9	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
U.S. of America		1 NE¼ of NE¼				9141	25													
"		2 NW¼ of NE¼																		
"		3 SW¼ of NE¼																		
"		4 SE¼ of NE¼																		
		5																		
"		6 NE¼ of NW¼																		
"		7 NW¼ of NW¼																		
"		8 SW¼ of NW¼																		
"		9 SE¼ of NW¼																		
		10																		
"		11 NE¼ of SW¼																		
"		12 NW¼ of SW¼																		
"		13 SW¼ of SW¼																		
"		14 SE¼ of SW¼																		
		15																		
"		16 NE¼ of SE¼																		
"		17 NW¼ of SE¼																		
"		18 SW¼ of SE¼																		
"		19 SE¼ of SE¼																		
		20																		

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 ..... Mills	State Tax on Non-Homestead ..... 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												
													2												
													3												
													4												
													5												
													6												
													7												
													8												
													9												
													10												
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													19												
													20												

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lona, 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	Number of Acres of Land: 100's	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)	Structures & Improvements: True and Full Value of Machinery Previously Included in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount 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
1	U.S. of America		NE¼ of NE¼	10	14	25			61												
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	Harry M. Auld		NW¼ of SW¼				40		61	yes	230	70		300	60		60				
13	U.S. of America		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							40				230	70		300	60		60				

	Valuations by School Districts as Equalized by Tax Commission: District No. 61, Rate 70 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																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12	60					1445							1445	2nd Half Paid SEP 26 1939	8061		723 ✓		722 ✓						
13														1st Half Paid MAY 26 1939	4538										
14																									
15																									
16																									
17																									
18																									
19																									
20																									
	60					1445							1445												

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, 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 $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	20½	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 Formerly Stricken in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 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
U.S. of America		1 NE¼ of NE¼		n 14	25															
"		2 NW¼ of NE¼																		
"		3 SW¼ of NE¼																		
"		4 SE¼ of NE¼																		
		5																		
"		6 NE¼ of NW¼																		
"		7 NW¼ of NW¼																		
"		8 SW¼ of NW¼																		
"		9 SE¼ of NW¼																		
		10																		
"		11 NE¼ of SW¼																		
"		12 NW¼ of SW¼																		
"		13 SW¼ of SW¼																		
"		14 SE¼ of SW¼																		
		15																		
"		16 NE¼ of SE¼																		
"		17 NW¼ of SE¼																		
"		18 SW¼ of SE¼																		
"		19 SE¼ of SE¼																		
		20																		

Valuations by School Districts as Equalized by Tax Commission: District No. ..... 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 ..... Mills ($ cts.)	State Tax on Non-Homestead ..... 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 as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4														
													5														
													6														
													7														
													8														
													9														
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													16														
													17														
													18														
													19														
													20														

FORM 1[illegible]

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, 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	Number of Acres of Land: Mo	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures or 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 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 the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U.S. of America		NE ¼ of NE ¼	12	141	25			C1												
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	Margaret D. Jones		SE ¼ of NE ¼				40	C1	Mo		240			240		80	80				SOLD FOR TAXES
5																					
6	U.S. of America		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	Margaret D. Jones		NE ¼ of SE ¼				40	C1	Mo		231			231		77	77				SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40	C1	Mo		231			231		77	77				SOLD FOR TAXES
18	U.S. of America		SW ¼ of SE ¼																		
19			SE ¼ of SE ¼																		
20																					
							120				702			702		234	234				

	Valuations by School Districts as Equalized by Tax Commission: District No. C1, Rate 76.7 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.
1																										
2																										
3																										
4	80					1926	46						1972											1972		
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16	77					1854	45						1899											1899		
17	77					1854	45						1899											1899		
18																										
19																										
20																										
	234					5634	136						5770													

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

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	Hm's	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 Structures on Tax Exempt Property (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to be Included at 20 per cent Class 3B (Dollars)	Assessed Value of Non-Homesteads at 33⅓ per cent Class 3 (Dollars)	Total 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 Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	Sold for Tax	Valuations by School Districts as Equalized by Tax Commission: District No. 81 Rate 24.76 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	U.S. of America		NE ¼ of NE ¼	13	141	25			C1																																							
2	"		NW ¼ of NE ¼																																													
3	"		SW ¼ of NE ¼																																													
4	"		SE ¼ of NE ¼																																													
5																																																
6	"		NE ¼ of NW ¼																																													
7	State of Minnesota		NW ¼ of NW ¼																																													
8	"		SW ¼ of NW ¼																																													
9	U.S. of America		SE ¼ of NW ¼																																													
10																																																
11	"		NE ¼ of SW ¼																																													
12	Christ Luke		NW ¼ of SW ¼				40		C1	M6	204			204		68	68				SOLD FOR TAXES	68				1637	40					1677											1677			
13	"		SW ¼ of SW ¼				40		C1	M10	213			213		71	71				SOLD FOR TAXES	71				1709	41					1750											1750			
14	U.S. of America		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																																																
							80				417			417		139	139 ✓					139				3346	81					3477															

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

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	Hrs	No. School District	Individual Assessment	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and other Structures	True and Full Value of Machinery Per Cent Deducted in Base Estimate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads to be listed 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 Equalized by the Board of Review	Total Assessed Value as Equalized by Un-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	
U.S. of America		1	NE¼ of NE¼		14	141	25		C1												
"		2	NW¼ of NE¼																		
"		3	SW¼ of NE¼																		
"		4	SE¼ of NE¼																		
		5																			
"		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
"		9	SE¼ of NW¼																		
		10																			
State of Minnesota		11	NE¼ of SW¼																		
"		12	NW¼ of SW¼																		
~~Grand Rapids Land Co.~~ U.S. of America		13	SW¼ of SW¼					~~40~~	C1		~~40~~	~~252~~		~~252~~		~~84~~	~~84~~				
U.S. of America		14	SE¼ of SW¼																		
		15																			
State of Minnesota		16	NE¼ of SE¼																		
U.S. of America		17	NW¼ of SE¼																		
"		18	SW¼ of SE¼																		
"		19	SE¼ of SE¼																		
		20																			
								~~40~~			~~252~~			~~252~~		~~84~~	~~84~~				

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 ..... 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
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1																	
													2																	
													3																	
													4																	
													5																	
													6																	
													7																	
													8																	
													9																	
													10																	
													11																	
													12																	
													13																	
													14																	
													15																	
													16																	
													17																	
													18																	
													19																	
													20																	

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

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 of Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Not Usually Placed in Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead as in present or per cent Class 3B (Dollars)	Assessed Value of Homestead as in present or per cent Class 3 (Dollars)	Total Assessed Value of Land Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	15	14	25			C1											
2	"		NW¼ of NE¼																	
3	"		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	"		NE¼ of NW¼																	
7	"		NW¼ of NW¼																	
8	"		SW¼ of NW¼																	
9	"		SE¼ of NW¼																	
10																				
11	Fred Blais		NE¼ of SW¼				40		C1	Yes	225	175		400	80		80			
12	State of Minnesota		NW¼ of SW¼																	
13	U.S. of America		SW¼ of SW¼																	
14	Fred Blais		SE¼ of SW¼				40		C1	No	276			276		92	92			SOLD FOR TAXES
15																				
16	U.S. of America		NE¼ of SE¼																	
17	Fred Blais		NW¼ of SE¼				40		C1	Yes	250			250	50		50			
18	State of Minnesota		SW¼ of SE¼																	
19	U.S. of America		SE¼ of SE¼																	
20																				
							120				751	175		926	130	92	222			

	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate 77.4 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																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	80				1976			1976					1976	2nd Half Paid 1st Half Paid	JUL 13 1939 MAY 16 1939	7456 3710		963 ✓		963 ✓						
12																										
13																										
14	92				2215	53		2168					2168	PAID IN FULL	SEP 9 1939	7416				2168	68 ✓					
15																										
16																										
17	50				1704			1704					1704	2nd Half Paid 1st Half Paid	JUL 13 1939 MAY 16 1939	7456 3710		602 ✓		602 ✓						
18																										
19																										
20																										
	222				5345	53		5398																		

Assessment Roll and Tax List of Unplatted Real Property in the Lowry of Lowry

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	Inelligible Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Other Structures	True and Full Value of Structures Used as Dwellings	Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homesteads up to Assessed 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 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	
Portia Letourneau	S	1 W½ of NE¼ of NE¼	16	144	25	20		C1	no	99			99		33	33				SOLD FOR TAXES
J.C. Barker	S	2 NW¼ of NE¼				40		C1	no	281			231		77	77				SOLD FOR TAXES
"	S	3 SW¼ of NE¼				40		C1	no	201			201		67	67				SOLD FOR TAXES
Portia Letourneau	S	4 SE¼ of NE¼				40		C1	no	198			198		66	66				SOLD FOR TAXES
Edward Brown	S	5 E½ of NE¼ of NE¼				20		C1	yes	186	180		366	73		73				
W.H. Whyte	S	6 NE¼ of NW¼				40		C1	no	207			207		69	69				SOLD FOR TAXES
"	S	7 NW¼ of NW¼				40		C1	no	201	165		366		122	122				SOLD FOR TAXES
"	S	8 SW¼ of NW¼				40		C1	no	252			252		84	84				SOLD FOR TAXES
"	S	9 SE¼ of NW¼				40		C1	no	210			210		70	70				SOLD FOR TAXES
		10																		
Kate Whyte	S	11 NE¼ of SW¼				40		C1	no	198			198		66	66				SOLD FOR TAXES
Lei E. Renovoot	S	12 NW¼ of SW¼				40		C1	no	240			240		80	80				SOLD FOR TAXES
"	S	13 SW¼ of SW¼				40		C1	no	198			198		66	66				SOLD FOR TAXES
"	S	14 SE¼ of SW¼				40		C1	no	198			198		66	66				SOLD FOR TAXES
		15																		
Milledge H. Gregory	S	16 NE¼ of SE¼				40		C1	no	198			198		66	66				SOLD FOR TAXES
"	S	17 NW¼ of SE¼				40		C1	no	207			207		69	69				SOLD FOR TAXES
"	S	18 SW¼ of SE¼				40		C1	no	240			240		80	80				SOLD FOR TAXES
"	S	19 SE¼ of SE¼				40		C1	no	201			201		67	67				SOLD FOR TAXES
		20																		
						640				3464	345		3809	73	1148	1221				

Valuations by School Districts as Equalized by Tax Commission: District No. 61 Rate 70.75 Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemptions ... Mills	State Tax on Non-Homestead 581 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.
33					794 19							813 1												813	
77					1854 45							1899 2												1899	
67					1613 39							1657 3												1652	
66					1589 38							1627 4												1627	
73					1757							1757 5	2nd Half Paid	NOV 15 1939	10335										
69					1661 40							1701 6	1st Half Paid	JUN 24 1939	6496		900 ✓				857 69			1701	
122					2937 71							3008 7												3008	
84					2027 49							2071 8												2071	
70					1685 41							1776 9												1776	
												10													
66					1589 38							1627 11												1627	
80					1926 46							1972 12												1972	
66					1589 38							1627 13												1627	
66					1589 38							1627 14												1627	
												15													
66					1589 38							1627 16												1627	
69					1661 40							1701 17												1701	
80					1926 46							1972 18												1972	
67					1613 39							1657 19												1652	
												20													
1221					29394 665							30059													

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

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 Not Attached to Real Estate (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 Homestead Lands to Accord 20 per cent Class 3B (Dollars)	Assessed Value of Assessable Lands at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures and Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Wm Paine		NE¼ of NE¼	17	141	25	40	C1	yes	260	400		660	132		132				
2	Albert & Minnie Bieper	Dominick Nikowitz	NW¼ of NE¼				40	C1	yes	200	160		360	72		72				
3	U.S. of America		SW¼ of NE¼																	
4	Wm Paine		SE¼ of NE¼				40	C1	yes	195			195	39		39				
5																				
6	Burr Brown	State of Minnesota	NE¼ of NW¼				~~40~~	C1	yes	215	600		815	163		163				SOLD FOR TAXES
7	"		NW¼ of NW¼ less Ry. R.W.				~~39.25~~	C1	yes	340			340	68		68				SOLD FOR TAXES
8	U.S. of America		SW¼ of NW¼ " " " "																	
9	Reg A. Nelson, Receiver		SE¼ of NW¼ " " " "				39.29	C1	no	195			195		65	65				
10																				
11	H. W. Bloom		NE¼ of SW¼ " " " "				36.57	C1	no	183			183		61	61				
12	Pete Hedwall		NW¼ of SW¼				40	C1	no	225	279		504		168	168				SOLD FOR TAXES
13	Erick Wilberg		SW¼ of SW¼				40	C1	yes	335	130		465	93		93				SOLD FOR TAXES
14	U.S. of America		SE¼ of SW¼																	
15																				
16	"		NE¼ of SE¼																	
17	"		NW¼ of SE¼																	
18	"		SW¼ of SE¼																	
19	"		SE¼ of SE¼																	
20																				
							275.86 ~~280.70~~			2148	1569		3717	~~547~~	294	861				

	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate 77.07 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	132					3178							3178	PAID IN FULL	OCT 24 1939	9002				3178 111							
2	72					1733							1733	PAID IN FULL	MAR 28 1939	2493		1733									
3																											
4	39					939							939	PAID IN FULL	OCT 24 1939	9002				939 32							
5																											
6	163					3924							3924	PAID IN FULL	NOV 2 1939												
7	68					1637							1637	PAID IN FULL	NOV 2 1939	10280						5561 44					
8																											
9	65					1565	38						1603											1603		1774	
10																											
11	61					1469	35						1504											1504		1664	
12	168					4045	98						4143	PAID IN FULL	OCT 1 1939	8608				4143 145							
13	93					2239							2239	2nd Half Paid	OCT 17 1938	7010											
14														1st Half Paid	JUN 2 1938	4919		1120		1119							
15																											
16																											
17																											
18																											
19																											
20																											
	861					20779	171						20900														

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

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

FORM 2[illegible]

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	Whole	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including Structures and Improvements	Structures & Improvements: True and Full Value of Dwellings, Barns and other Structures	True and Full Value of Machinery Not Assessed in Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount of $4000 Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3B	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 Tax Equality 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	
	S. H. Conkey		W. 26½ ac. of N½ & S of NE¼																		
1	"		NE¼ of NE¼ 18 141 25				26.66	C1		no	133			133		41	41				SOLD FOR TAXES
			E 21.3 ac. of N½ & S of NE¼ less 2.35 ac. Ry R/W																		
2	"		NW¼ of NE¼				19.03	C1		no	96			96		32	32				SOLD FOR TAXES
3	U. S. of America		SW¼ of NE¼				40	C1		yes	305			305	61		61				SOLD FOR TAXES
4	Ole Halvorson		SE¼ of NE¼ less Ry R/W																		
5	U. S. of America		Triangular piece of 1.18 ac. of NE¼ of NE¼ of Geo. Ry R/W																		
6	Albert J. Frank		NE¼ of NW¼				40	C1		no	294			294		98	98				SOLD FOR TAXES
7	Grace B. Yost		~~NW¼ of NW¼~~ Lot 1				37.67	C1		no	198			198		66	66				SOLD FOR TAXES
8	First Mpls. Trust Co.		SW¼ of NW¼ " 2				37.32	C1		no	198			198		66	66				SOLD FOR TAXES
9	Albert J. Frank		SE¼ of NW¼				40	C1		no	297			297		99	99				SOLD FOR TAXES
10	State of Minnesota		E 2½ ac. of N½ of NE¼ of NW¼ less Ry R/W & N½ of NE¼ of NW¼ Ry R/W																		
11	U. S. of America		NE¼ of SW¼																		
12	First Mpls. Trust Co.		NW¼ of SW¼ Lot 3				37.97	C1		no	195			195		65	65				SOLD FOR TAXES
13	Hudson & Jacques & Whiteside		SW¼ of SW¼ " 4				38.12	C1		no	198			198		66	66				SOLD FOR TAXES
14	U. S. of America		SE¼ of SW¼																		
15																					
16	Ole Halvorson		NE¼ of SE¼				40	C1		yes	225	370		595	119		119				SOLD FOR TAXES
17	U. S. of America		NW¼ of SE¼																		
18	State of Minnesota		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							356.82				2139	370		2509	180	533	713				

	Valuations by School Districts as Equalized by Tax Commission: District No. C1 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Raise 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 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	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	41					987	74						1011													1011	
2	32					770	19						789													789	
3																											
4	61					1469							1469													1469	
5																											
6	98					2359	57						2416	PAID IN FULL	MAR 10 1939	2345	2416	✓									
7	66					1589	38						1627													1627	
8	66					1589	38						1627													1627	
9	99					2383	58						2441	PAID IN FULL	MAR 10 1939	2345	2441	✓								1627	1801
10																											
11																											
12	65					1565	38						1603													1603	1797
13	66					1589	38						1627													1627	
14																											
15																											
16	119					2865							2865													2865	
17																											
18																											
19																											
20																											
	713					17165	310						17475														

FORM 4-D

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

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 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 Properly Attached to Real Estate	Total True and Full Value of Lands (including Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	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	
1	State of Minnesota		NE¼ of NE¼	19	141	25		Un.													
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	U.S. of America		NE¼ of SW¼																		
12	State of Minnesota		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	U.S. of America		SE¼ of SW¼																		
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					

	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 ..... Mills	State Tax on Non-Homestead ..... 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																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima of Lima, 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 $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 / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (including of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Buildings Exempt in Red Ink	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to (not at most 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	Nestor Beckman		NE¼ of NE¼ (Lot 1)	20	141	25	36	Lim	yes	240	280		520	104		104				
2	State of Minnesota		NW¼ of NE¼																	
3	"		SW¼ of NE¼																	
4	"		SE¼ of NE¼																	
5																				
6	"		NE¼ of NW¼																	
7	"		NW¼ of NW¼																	
8	John McCulliffe S		SW¼ of NW¼		40	"	no			198			198		66	66				
9	State of Minnesota		SE¼ of NW¼																	SOLD FOR TAXES
10																				
11	John J. McCulliffe S		NE¼ of SW¼		40	"	no			201			201		67	67				
12	" S		NW¼ of SW¼		40	"	no			198			198		66	66				SOLD FOR TAXES
13	U.S. of America		SW¼ of SW¼																	SOLD FOR TAXES
14	John J. McCulliffe S		SE¼ of SW¼		40	"	no			195			195		65	65				
15																				
16	State of Minnesota		NE¼ of SE¼																	SOLD FOR TAXES
17	"		NW¼ of SE¼																	
18	"		SW¼ of SE¼																	
19	"		SE¼ of SE¼																	
20																				
							196			1032	280		1312	104	264	368 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. 61, Rate 26.94 Mills	District No. 1-61, 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.
1		104				71 83							71 83 ✓	Bal Paid 1st Half Paid	OCT 14 1938 JUN 21 1939	$5.88 6.97		11.00 ✓		1.83 ✓						~~15.88~~ Paid
2																										
3																										
4																										
5																										
6																										
7																										
8		66				1386	38						1424											1424		
9																										
10																										
11		67				1407	39						1446											1446		
12		66				1386	38						1424											1424		
13																										
14		65				1365	38						1403											1403		
15																										
16																										
17																										
18																										
19																										
20																										
		368				7777	153						7880													

FORM 300

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

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	Hrs.	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 assessable as Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Improvements as to Second in per cent. Class 3B (Dollars)	Equalized Values: 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)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	21	141	25	40														
2	"		NW ¼ of NE ¼																		
3	Mabel A. Frey		SW ¼ of NE ¼				40		M	No	234			234		78	78				SOLD FOR TAXES
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	George H. Crosby		NE ¼ of NW ¼				40		M	No	240			240		80	80				
7	"		NW ¼ of NW ¼ less Ry. Rt. of Way				38.81		M	No	258			258		86	86				
8	State of Minnesota		SW ¼ of NW ¼ " " "																		
9	"		SE ¼ of NW ¼ " " "																		
10	U.S. of America		All of NE ¼ of SW ¼ NE of Ry. R'way																		
11	State of Minnesota		All of NE ¼ of SW ¼ West of Ry. R'way																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	U.S. of America		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							118.81				722			732		244	244				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 40.75 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 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
1													
2													
3	78					1628	45						1683
4													
5													
6	80					1680	46						1726
7	86					1806	50						1856
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	244					5174	141						5415

	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											1683		
4													
5													
6											1726		1910
7											1856		2054
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
											5415		

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lona, 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 $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	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 Owned by Real Estate (Dollars)	Total True and Full Value of Land, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Exemption up to Amount of per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Land, 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
1	U.S. of America		NE ¼ of NE ¼	32	14	25		6												
2	Margaret D. Jones		NW ¼ of NE ¼				40	11	no	240			240		80	80				SOLD FOR TAXES
3	U.S. of America		SW ¼ of NE ¼																	
4	"		SE ¼ of NE ¼																	
5																				
6	Margaret D. Jones		NE ¼ of NW ¼				40	11	no	240			240		80	80				SOLD FOR TAXES
7	U.S. of America		NW ¼ of NW ¼																	
8	Margaret D. Jones		SW ¼ of NW ¼				40	11	no	243			243		81	81				SOLD FOR TAXES
9	U.S. of America		SE ¼ of NW ¼																	
10																				
11	"		NE ¼ of SW ¼																	
12	Margaret D. Jones		NW ¼ of SW ¼				40	11	no	240			240		80	80				SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40	11	no	243			243		81	81				SOLD FOR TAXES
14	U.S. of America		SE ¼ of SW ¼																	
15																				
16	~~Pine Tree Mfg Co~~ U.S. of America		NE ¼ of SE ¼				40	11	no	243			243		81	81				SOLD FOR TAXES
17	State of Minnesota		NW ¼ of SE ¼																	
18	U.S. of America		SW ¼ of SE ¼																	
19	Cecil R. Dixch		SE ¼ of SE ¼				40	11	no	243			243		81	81				SOLD FOR TAXES
20							280			1692			1692		564	564				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 1423 Rate 30.79 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 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 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.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2		80				16.80	46						1726											1726		
3																										
4																										
5																										
6		80				16.80	46						1726											1726		
7																										
8		81				17.01	47						1748											1748		
9																										
10																										
11																										
12		80				16.80	46						1726											1726		
13		81				17.01	47						1748											1748		
14																										
15																										
16		81				17.01	47						1748	PAID IN FULL	DEC 16 1939	10452						2.00				F. above "1748.00" 1748 above
17																										
18																										
19		81				17.01	47						1748											1748		
20		564				118.44	376						17170													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, 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 $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	R. Rge.	Number of Acres of Land: Acres	Number of Acres of Land: Hrs.	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 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 $4000 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 County Board of Review (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	U.S. of America		NE¼ of NE¼	33	141	25		40													
2	State of Minnesota		NW¼ of NE¼																		
3	U.S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	State of Minnesota		NW¼ of SW¼																		
13	~~BR Hassman~~	U.S. of America	SW¼ of SW¼					40	11	no	243			243		81	81				SOLD FOR TAXES
14	U.S. of America		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	State of Minnesota		SW¼ of SE¼																		
19	U.S. of America		SE¼ of SE¼																		
20																					
								40			243			243		81	81 ✓				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 42 Rate 269.9 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																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13	81			1701	47								1748	PAID IN FULL DEC 16 1939		1457						200 ✓					Total Tax $1548 abated
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	81			1701	47								1748														

Assessment Roll and Tax List of Unplatted Real Property in the Lowin of Pena

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 / Rd'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 Structures (Dollars)	True and Full Value of Machinery Permanently Fastened 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 (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all 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
U.S. of America		1	NE¼ of NE¼	24	144	25		Un												
"		2	NW¼ of NE¼																	
"		3	SW¼ of NE¼																	
"		4	SE¼ of NE¼																	
		5																		
"		6	2½ of NE¼ of NW¼																	
Christ Luke		7	NW¼ of NW¼				40	11	no	243			243	[illegible]	81	81				SOLD FOR TAXES
U.S. of America		8	SW¼ of NW¼																	
"		9	SE¼ of NW¼																	
State of Minnesota		10	E½ of NE¼ of NW¼																	
U.S. of America		11	NE¼ of SW¼																	
"		12	NW¼ of SW¼																	
		13	SW¼ of SW¼ Tide Land																	
B.R. Hessman	U.S. of America	14	SE¼ of SW¼				40	11	no	243			243	[illegible]	81	81				SOLD FOR TAXES
		15																		
U.S. of America		16	NE¼ of SE¼																	
"		17	NW¼ of SE¼																	
"		18	SW¼ of SE¼																	
"		19	SE¼ of SE¼																	
		20																		
							80			486			486	[illegible]	162	162 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 107.95 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 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7		81				1701	47	1748					
8													
9													
10													
11													
12													
13													
14		81				1701	47	1748					
15													
16													
17													
18													
19													
20		162				3402	94	3496					

	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													
4													
5													
6													
7											1748		
8													
9													
10													
11													
12													
13													
14	PAID IN FULL DEC 16 1939	10457							2.00 ✓				1. paid 1948 2 1948 abated
15													
16													
17													
18													
19													
20													

Assessment Roll and Tax List of Unplatted Real Property in the Lount of Lona, 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 / m's)	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 Normally Affixed to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 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 State 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	B.R. Hausman	U.S. of America	NE¼ of NE¼	25	141	25	40		no	198			198		66	66				SOLD FOR TAXES
2	"	"	NW¼ of NE¼				40	"	no	195			195		65	65				SOLD FOR TAXES
3	State of Minnesota		SW¼ of NE¼																	
4	B.R. Hausman	U.S. of America	SE¼ of NE¼				40	"	no	201			201		67	67				SOLD FOR TAXES
5																				
6	State of Minnesota		NE¼ of NW¼																	
7	"		NW¼ of NW¼																	
8	"		SW¼ of NW¼																	
9	"		SE¼ of NW¼																	
10																				
11	U.S. of America		NE¼ of SW¼																	
12	B.R. Hausman	U.S. of America	NW¼ of SW¼				40	"	no	198			198		66	66				SOLD FOR TAXES
13	"	"	SW¼ of SW¼				40	"	no	198			198		66	66				SOLD FOR TAXES
14	U.S. of America		SE¼ of SW¼																	
15																				
16	B.R. Hausman	U.S. of America	NE¼ of SE¼				40	"	no	195			195		65	65				SOLD FOR TAXES
17	"	"	NW¼ of SE¼				40	"	no	198			198		66	66				SOLD FOR TAXES
18	"	"	SW¼ of SE¼				40	"	no	201			201		67	67				SOLD FOR TAXES
19	"	"	SE¼ of SE¼				40	"	no	198			198		66	66				SOLD FOR TAXES
20																				
							360			1782			1782		594	594				

	Valuations by School Districts as Equalized by Tax Commission: District No. 209 Rate 58.1 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 58.1 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 in 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								66					1386 38	1474 12	PAID IN FULL	DEC 16 1939											
2								65					1365 38	1403 12	PAID IN FULL	DEC 16 1939	10452						6.00				7 abst # 7802 3673 abated
3																											
4								67					1407 39	1446 78	PAID IN FULL	DEC 12 1939											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12								66					1386 38	1474 12	PAID IN FULL	DEC 16 1939	10452						4.00				7 abst # 7802 3443 abated
13								66					1386 38	1474 38	PAID IN FULL	DEC 16 1939											
14																											
15																											
16								65					1365 38	1403 26	PAID IN FULL	DEC 16 1939											
17								66					1386 38	1474 27	PAID IN FULL	DEC 16 1939	10452						8.00				7 abst # 7802 4297 abated
18								67					1407 39	1446 78	PAID IN FULL	DEC 16 1939											
19								66					1386 38	1474 38	PAID IN FULL	DEC 16 1939											
20																											
								594					17474 344	12818													

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

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 $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	10's	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 Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead as Exempt from Tax under Class 3B (Dollars)	Equalized Values: 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)	Sold for Taxes
1	State of Minnesota		NE¼ of NE¼	26	tw	25		40													
2			NW¼ of NE¼					"													
3	Thorwald Anderson	S	SW¼ of NE¼				40	"		no	198			198		66	66				SOLD FOR TAXES
4	"	S	SE¼ of NE¼				40	"		no	201			201		67	67				SOLD FOR TAXES
5																					
6	State of Minnesota		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	U.S. of America		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	Robt. B. Whiteside		NE¼ of SW¼				40	"		no	195			195		65	65				SOLD FOR TAXES
12	"		NW¼ of SW¼				40	"		no	198			198		66	66				SOLD FOR TAXES
13	U.S. of America		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	Ellen Cecilia Wilson	S	NE¼ of SE¼				40	"		no	198			198		66	66				SOLD FOR TAXES
17	Clyde E. Morrow	U.S. of America	NW¼ of SE¼				40	"		no	198			198		66	66				SOLD FOR TAXES
18	U.S. of America		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							240				1188			1188		396	396 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 66 Rate 70.96 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 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.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																											
2																											
3			66			1386	38						1424											1424			
4			67			1407	39						1446											1446			
5																											
6																											
7																											
8																											
9																											
10																											
11			65			1365	38						1403											1403			
12			66			1386	38						1424											1424			
13																											
14																											
15																											
16			66			1386	38						1424											1424			
17			66			1386	38						1424	PAID IN FULL	DEC 16 1939	16484						2.00 ✓		% about 7 year $1229 about			
18																											
19																											
20																											
			396			8316	229						8545														

Assessment Roll and Tax List of Unplatted Real Property in the Lowell of Lona, 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 at Land: Acres	Hrs	No. School District	Indicate House Steed	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings 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 up to Forty or Less Acres Class III (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class II (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	U. S. of America		NE¼ of NE¼	27	144	26	40														
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5	"																				
6	"		NE¼ of NW¼																		
7	B. R. Hassman	U. S. of America	NW¼ of NW¼ less R.R. Ry				37	70		No	201			201		67	67				SOLD FOR TAXES
8	"		SW¼ of NW¼ " " " "				38			No	198			198		66	66				SOLD FOR TAXES
9	U. S. of America		SE¼ of NW¼ " " " "																		
10																					
11	State of Minnesota		NE¼ of SW¼ " " " "																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	U. S. of America		NE¼ of SE¼																		
17	State of Minnesota		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	~~Stevel Lake State Bank~~	U. S. of America	SE¼ of SE¼ less 2 Acc. Ry R.R. Ry				~~40~~			No	201			201		67	67				
20																					
							~~427~~ 760				600			600		200	200				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 160 Rate 58.95 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 5.81 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	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.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7					67	1407	39						1446	PAID IN FULL	DEC 1½ 1939	10457						4.00				Total 44.70 24.70 abated
8					66	1386	38						1474	PAID IN FULL	DEC 1½ 1939											
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19					67	1407	39						1446	Canceled - Geo. Land										44.70	Canceled	
20																										
					200	4200	116						4316													

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

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 $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Line	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 House Stated	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)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands (Including Structures & Improvements and Machinery) (Dollars)	Assessed Value of Homesteads (Up to 20 Per Cent Class 3B) (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total 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 Amount Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		All of NE¼ of NE¼ Right of Way 25 rd 25						Un												
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5	U.S. of America		All of NE¼ of NW¼ NE of Ry R/W																		
6	State of Minnesota		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	U.S. of America		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					

Line	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 (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
	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																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										

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

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 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 Exempt as per cent Class 3B	Assessed Value of Homestead at 33⅓ per cent Class 3	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 for Tax Commission (Dollars)	Stiffs for Taxes
1	State of Minnesota		NE¼ of NE¼	29	141	25				Ho.											
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	U.S. of America		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	State of Minnesota		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	Chas. Fletcher		SW¼ of SW¼				40	nm	4m		325	725		1050	210		210				
14	"		SE¼ of SW¼				40	nm	4m		255			255	51		51				
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							80				580	725		1305	261		261 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 4m Rate 59.9 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.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13			210		4409						4409	13	2nd Half Paid	OCT 14 1938	5554	6019		2940 ✓		2740 ✓						
14			51		1071						1071	15	1st Half Paid	JUN 18 1939												
15													2nd Half Paid	OCT 14 1938												
16													1st Half Paid	JUN 18 1939												
17																										
18																										
19																										
20																										
			261		5480						5480															

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

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	No. School District	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 Homestead Land up to Homestead as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Land, 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 Commissioner of Revenue, The Commission	Sold for Taxes
							Acres / Hrs			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Sidney Myers		NE¼ of NE¼	30	141	25	40	Un	yes	270	125		365	73		73				SOLD FOR TAXES
2	State of Minnesota		NW¼ of NE¼																	
3	Roy B. Whiteside		SW¼ of NE¼				40	yes	yes	285	160		445	89		89				SOLD FOR TAXES
4	Claude Callaher		SE¼ of NE¼				40	yes	no	288	60		348		116	116				
5																				
6	State of Minnesota		NE¼ of NW¼																	
7	James Myers		NW¼ of NW¼ Lot 1				37.80	No	no	225	75		300		100	100				
8	"		SW¼ of NW¼ " 2				38.22	No	no	228			228		76	76				
9	State of Minnesota		SE¼ of NW¼																	
10																				
11	"		NE¼ of SW¼																	
12	"		NW¼ of SW¼ " 3																	
13	"		SW¼ of SW¼ " 4																	
14	"		SE¼ of SW¼																	
15																				
16	Ruby Peterson		NE¼ of SE¼				40	yes	yes	170	310		480	96		96				SOLD FOR TAXES
17	State of Minnesota		NW¼ of SE¼																	
18	Ruby Peterson		SW¼ of SE¼				40	yes	yes	480			480	96		96				SOLD FOR TAXES
19	"		SE¼ of SE¼				40	yes	yes	220			320	64		64				SOLD FOR TAXES
20																				
							316.00			2236	730		2966	478	292	710				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 1 Rate 20.75 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.
1		73				1533							1533												1533	
2																										
3		89				1869							1869												1869	
4		116				7435	67						7507	2nd Half Paid	NOV 22 1939	10740		1251 ✓				1251 ✓				1 00 Pen
														1st Half Paid	JUN 24 1939	6885										
5																										
6																										
7		100				7100	58						7158	2nd Half Paid	OCT 18 1939	8631										
														1st Half Paid	JUN 16 1939											
8		76				1596	44						1640	2nd Half Paid	OCT 18 1939	8617		1899 ✓		1899 ✓						
														1st Half Paid	JUN 16 1939											
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16 ✓		96				7016							7016												2016	
17																										
18 ✓		96				7016							7016												2016	
19 ✓		64				1344							1344												1344	
20																										
		710				14909	169						15078													

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

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	10ths	No. School District	Indicate Home at Cost	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings Not Included in Land Structures (Dollars)	True and Full Value of Structures Not Included in Tax Roll (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Lowest $0 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
1	Robt. B. Whiteside		NE¼ of NE¼	31	141	25	40		Un	yes	220	80		300		60	60				
2	State of Minnesota		NW¼ of NE¼																		
3	U.S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	State of Minnesota		NE¼ of NW¼																		
7	"		~~NW¼ of NW¼~~ Lot 1																		
8	"		~~SW¼ of NW¼~~ " 3																		
9	"		SE¼ of NW¼																		
10																					
11	U.S. of America		NE¼ of SW¼																		
12	"		~~NW¼ of SW¼~~ " 3																		
13	"		~~SW¼ of SW¼~~ " 4																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	State of Minnesota		NW¼ of SE¼																		
18	U.S. of America		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							40				220	80		300		60	60 ✓				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 2 Rate 20.73 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.
1		60				1760							1760													1760		1394
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
		60				1760							1760															

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

FORM 400 (Revised 1938) (Revised 1937)

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	Number of Acres of Land: Hundredths	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 of Structures (Dollars)	Structures & Improvements: 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 Amount of $1000 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)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Spec. Spl. Taxes
	U.S. of America		NE¼ of NE¼	32	14	25			Non												
	State of Minnesota		NW¼ of NE¼																		
	"		SW¼ of NE¼																		
	"		SE¼ of NE¼																		
	"		NE¼ of NW¼																		
	Nathan W. Meyers & Mildred D. Meyers		NW¼ of NW¼				5	40	Non	yes	260	70		330		66	66				
	State of Minnesota		SW¼ of NW¼																		
	U.S. of America		SE¼ of NW¼																		
	"		NE¼ of SW¼																		
	"		NW¼ of SW¼																		
	"		SW¼ of SW¼																		
	"		SE¼ of SW¼																		
	State of Minnesota		NE¼ of SE¼																		
	"		NW¼ of SE¼																		
	"		SW¼ of SE¼																		
	"		SE¼ of SE¼																		
							40				260	70		330		66	66				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. 40 Rate 30.75 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 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.)
1																										
2																										
3																										
4																										
5																										
6														2nd Half Paid	AUG 9 - 1939	7498										
7	66					1386							1386	1st Half Paid	JUN 5 - 1939	4959		693		693						
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20	66					1386							1386													

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

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	Number of Acres of Land: 100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Land or Value of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Improvements 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 Certified by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	State of Minnesota		NE¼ of NE¼	33	14	25			Un												
2	U.S. of America		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	State of Minnesota		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	"		NW¼ of NW¼																		
8	"		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	U.S. of America		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... 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 ..... Mills ($ cts.)	State Tax on Non-Homestead ..... 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														1																
2														2																
3														3																
4														4																
5														5																
6														6																
7														7																
8														8																
9														9																
10														10																
11														11																
12														12																
13														13																
14														14																
15														15																
16														16																
17														17																
18														18																
19														19																
20														20																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, 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; Reminder 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: Alpha	Number of Acres of Land: Beta	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Buildings, Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings, Structures and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery in Said Items (Dollars)	Total True and Full Value of Land, Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to be Assessed at 20 per cent, Class 3B (Dollars)	Assessed Value of Reminder as to 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Land, 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	Forest Lake State Bank	U.S. of America		NE¼ of NE¼ (exc. 1 ac. in NW corner)	34	141	25	~~40~~		Lima	no	198			198		66	66				
2	C.E. + Bertha Arnett			NW¼ of NE¼				40		"	no	201			201		67	67				SOLD FOR TAXES
3	"			SW¼ of NE¼				40		"	no	198			198		66	66				SOLD FOR TAXES
4	Forest Lake State Bank	U.S. of America		SE¼ of NE¼				~~40~~		"	no	201			201		67	67				
5																						
6	C.E. + Bertha Arnett			NE¼ of NW¼				40		Lima	no	198			198		66	66				SOLD FOR TAXES
7	"			NW¼ of NW¼				40		Lima	no	195			195		65	65				SOLD FOR TAXES
8	"			SW¼ of NW¼				40		Lima	no	198			198		66	66				SOLD FOR TAXES
9	"			SE¼ of NW¼				40		"	no	201			201		67	67				SOLD FOR TAXES
10																						
11	"			NE¼ of SW¼				40		Lima	no	201			201		67	67				SOLD FOR TAXES
12	"			NW¼ of SW¼				40		Lima	no	198			198		66	66				SOLD FOR TAXES
13	"			SW¼ of SW¼				40		Lima	no	198			198		66	66				SOLD FOR TAXES
14	"			SE¼ of SW¼				40		Lima	no	195			195		65	65				SOLD FOR TAXES
15																						
16	"			NE¼ of SE¼				40		Lima	no	198			198		66	66				SOLD FOR TAXES
17	"			NW¼ of SE¼				40		Lima	no	201			201		67	67				SOLD FOR TAXES
18	State of Minnesota			SW¼ of SE¼																		
19	Wm. of Thos. Carlson			SE¼ of SE¼				40		Lima	yes	270			270	54		54				
20	Lima Twp.			1½ ac. of NE¼ of NE¼				Exempt				~~54~~ 54			3051	54	927	981				

	Valuations by School Districts as Equalized by Tax Commission: 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 ~~.....~~ 581 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
1	66				1386	38						1474	Cancelled - Fort Land												1424 Cancelled		
2	67				1407	39						1446													1446		
3	66				1386	38						1474													1424		
4	67				1407	39						1446	Cancelled - Fort Land												1446 Cancelled		
5																											
6	66				1386	38						1474													1424		
7	65				1365	38						1403													1403		
8	66				1386	38						1474													1424		
9	67				1407	39						1446													1446		
10																											
11	67				1407	39						1446													1446		
12	66				1386	38						1424													1424		
13	66				1386	38						1424													1424		
14	65				1365	38						1403													1403		
15																											
16	66				1386	38						1424													1424		
17	67				1407	39						1446													1446		
18																											
19	54				1134							1134	PAID IN FULL	OCT	28	1938	9126				1134 40						
20																											
	981				20601	537						21138															

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

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	tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and other Structures	True and Full Value of Improvements Not Included in Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homestead as to Extent 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
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	~~B.R. Hussman~~	U. S. of America		NE¼ of NE¼	35	14	35	40		No	No	195			195		65	65				SOLD FOR TAXES
2	U.S. of America			NW¼ of NE¼																		
3	H. H. Doolittle			SW¼ of NE¼				40		Non	No	201			201		67	67				SOLD FOR TAXES
4	~~B.R. Hussman~~	U. S. of America		SE¼ of NE¼				40		Non	Non	198			198		66	66				SOLD FOR TAXES
5																						
6	U.S. of America			NE¼ of NW¼																		
7	"			NW¼ of NW¼ less Ry. Rt. of Way																		
8	H. H. Doolittle			SW¼ of NW¼ " " "				38.57		Non	No	198			198		66	66				SOLD FOR TAXES
9	"			SE¼ of NW¼ " " "				37.06		Non	Non	195			195		65	65				SOLD FOR TAXES
10																						
11	"			NE¼ of SW¼ " " "				38.74		Non	Non	201			201		67	67				SOLD FOR TAXES
12	"			NW¼ of SW¼ " " "				40		Non	No	198			198		66	66				SOLD FOR TAXES
13	State of Minnesota			SW¼ of SW¼																		
14	U.S. of America			SE¼ of SW¼																		
15																						
16	~~B.R. Hussman~~	U. S. of America		NE¼ of SE¼				40		Non	No	201			201		67	67				SOLD FOR TAXES
17	H. H. Doolittle			NW¼ of SE¼ less Ry. Rt. of Way				36.94		Non	Non	198			198		66	66				SOLD FOR TAXES
18	U.S. of America			SW¼ of SE¼ " " "																		
19	State of Minnesota			SE¼ of SE¼ " " "																		
20																						
								351.31				1785			1785		595	595				

	Valuations by School Districts as Equalized by Tax Commission: District No.	District No. 1	District No.	Amount 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	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Rate ..... Mills 23.75	Rate 23.75 Mills	Rate ..... Mills																						
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1		65			1365	38				1403	PAID IN FULL	DEC	16	1939	10457						200				7 dbtl 7 pen 1203 dbtl
2																									
3		67			1407	39				1446													1446		7 dbtl 7 pen 1239 dbtl
4		66			1386	38				1424	PAID IN FULL	DEC	16	1939	10457						200				
5																									
6																									
7																									
8		66			1386	38				1424													1424		
9		65			1365	38				1403													1403		
10																									
11		67			1407	39				1446													1446		
12		66			1386	38				1424													1424		
13																									
14																									
15																									
16		67			1407	39				1446	PAID IN FULL	DEC	16	1939	10458						200				7 dbtl 7 pen 1246 dbtl
17		66			1386	38				1424													1424		
18																									
19																									
20																									
		595			17495	845				17840															

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

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	Hrs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and other Structures	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Second $1000 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value 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	
1	A. E. Pelson		NE¼ of NE¼	36	144	25	40		4	no	261			261		87	87				SOLD FOR TAXES
2	"		NW¼ of NE¼				40		"	no	195			195		65	65				SOLD FOR TAXES
3	"		SW¼ of NE¼				40		"	no	198			198		66	66				SOLD FOR TAXES
4	"		SE¼ of NE¼				40		"	no	198			198		66	66				SOLD FOR TAXES
5																					
6	Frank W. Smetana		NE¼ of NW¼				40		"	no	195			195		65	65				SOLD FOR TAXES
7	"		NW¼ of NW¼				40		"	no	198			198		66	66				SOLD FOR TAXES
8	"		SW¼ of NW¼				40		"	no	204			204		68	68				SOLD FOR TAXES
9	"		SE¼ of NW¼				40		"	no	195			195		65	65				SOLD FOR TAXES
10																					
11	Austin L. Hamilton		NE¼ of SW¼				40		"	no	198			198		66	66				SOLD FOR TAXES
12	"		NW¼ of SW¼				40		"	no	195			195		65	65				SOLD FOR TAXES
13	August Vandenplas		SW¼ of SW¼				40		"	no	201			201		67	67				SOLD FOR TAXES
14	"		SE¼ of SW¼				40		"	no	195			195		65	65				SOLD FOR TAXES
15																					
16	Severe Gervais		NE¼ of SE¼				40		"	no	198			198		66	66				SOLD FOR TAXES
17	H. H. Houlek		NW¼ of SE¼				40		"	no	198			198		66	66				SOLD FOR TAXES
18	"		SW¼ of SE¼				40		"	no	201			201		67	67				SOLD FOR TAXES
19	Severe Gervais		SE¼ of SE¼				40		"	~~no~~	195			195		65	65				SOLD FOR TAXES
20																					
			Grand Total –				640				3165			3165		1055	1055 ✓				

	Valuations by School Districts as Equalized by Tax Commission: District No. 61 Rate 74.7 Mills	District No. ..... Rate ..... Mills	Districts No. ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 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				1407 39							1446											1446		
2		65				1365 38							1403											1403		
3		66				1386 38							1424											1424		
4		66				1386 38							1424											1424		
5																										
6		65				1365 38							1403											1403		
7		66				1386 38							1424											1424		
8		68				1428 40							1468											1468		
9		65				1365 38							1403											1403		
10																										
11		66				1386 38							1424											1424		
12		65				1365 38							1403											1403		
13		67				1407 39							1446											1446		
14		65				1365 38							1403											1403		
15																										
16		66				1386 38							1424											1424		
17		66				1386 38							1424											1424		
18		67				1407 39							1446											1446		
19		65				1365 38							1403											1403		
20						27155	613						27768													
		1055				27155.61	613																			
		6791	6421			1763.73	59.55																			
						24130.74							3018.77													

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Township of Lima, County of Cass, Minnesota, 1938

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: True and Full Value of Buildings and other Structures	Structures and 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 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	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	120		642			642		214	214				
" " " " " 2	38	90	240			240		80	80				
" " " " " 3	160		918			918		306	306				
" " " " " 4	80		408			408		136	136				
" " " " " 5	39	10	~~159~~ 150			~~159~~ 150		~~50~~ 50	~~50~~ 50				
" " " " " 6	570	31	3616	2175		5491	1089	82	1171				
" " " " " 7	501	91	3099	1235		4334	637	383	1020				
" " " " " 8	239	35	1415	510		1925	385		385				
" " " " " 10	40		230	70		300	60		60				
" " " " " 12	120		702			702		234	234				
" " " " " 13	80		417			417		139	139				
" " " " " 14	40		252			252		84	84				
" " " " " 15	120		751	175		926	130	92	222				
" " " " " 16	440		3464	345		3809	73	1148	1221				
" " " " " 17	355	10	2148	1549		3717	567	294	861				
" " " " " 18	366	82	2129	370		2499	180	533	713				
" " " " " 20	196		1032	280		1312	104	264	368				
" " " " " 21	118	81	732			732		244	244				
" " " " " 22	280		1492			1492		564	564				
			23937			30666		4847					
	4036	80	~~27837~~	6729		~~30566~~	3225	~~4847~~	~~8072~~	8072			

UNPLATTED

FORM 6

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.

	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												
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UNPLATTED

FORM 6

Tabular Statement of Taxable Unplatted Real Property Assessment of the Township of Lima, County of Cass, Minnesota, 1938

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 23	40	243			243		81	81				
" " " " " 24	80	486			486		162	162				
" " " " " 25	360	1782			1782		594	594				
" " " " " 26	240	1188			1188		396	396				
" " " " " 27	112 71	600			600		200	200				
" " " " " 29	80	580	725		1305	261		261				
" " " " " 30	316 08	2236	730		2966	418	292	710				
" " " " " 31	40	220	80		300	60		60				
" " " " " 32	40	260	70		330	66		66				
" " " " " 34	597 49	3051			3051	54	927	981				
" " " " " 35	351 31	1785			1785		595	595				
" " " " " 36	640	3165			3165		1055	1055				
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2897 51	~~15594~~	~~1605~~		~~17201~~	859	~~4303~~	~~5161~~				
6933 81	89428	8334		47762	4463	~~9447~~ 6665	~~13110~~ 12128				