

Assessment & Tax List - 1955

1955

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
County, Minn. 1955.

To \_\_\_\_\_, Assessor of the \_\_\_\_\_

According to the requirements of law, I herewith deliver to you the Assessment Books for the \_\_\_\_\_

for the year 1955, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1954, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the old-numbered year, and make return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property (Section Numbers Refer to Minnesota Statutes 1953)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, is assessable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

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

Sec. 273.22. By whom listed. Personal property shall be listed in the manner following:

- 1. Every person of full age and sound mind, being a resident of this state, shall list all of his or her personal property...
2. The property of a minor, child or insane person shall be listed by the trustee of the estate of a deceased person, by the executor or administrator...
3. The property of a body politic or corporate, by the proper agent or officer thereof...
4. The property of a firm or company, by a partner or agent...
5. The property of a manufacturer and others in the hands of an agent, by such agent in the name of his principal, as merchandise...
6. The property of a person or corporation whose assets are in the hands of a receiver, by such receiver...
7. The property of a firm or company, by a partner or agent...
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. 273.23. Certain personal property where listed. All real and personal property used by the owner for personal and domestic purposes shall be listed and assessed in the town or district in which the principal place of business of such person or corporation is usually kept.

Sec. 273.25. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the same shall be listed and assessed in the town or district in which the principal place of business of such person or corporation is usually kept.

Sec. 273.27. Electric Light and Power Companies. The personal property of such companies shall be listed and assessed in the town or district where located, without regard to where the principal place of business of the company is located.

Sec. 273.29. Merchants and manufacturers. The personal property of such persons shall be listed and assessed in the town or district where located, without regard to where the principal place of business of such person or corporation is usually kept.

Sec. 273.31. Pipeline Companies. Subdivision 1. Personal property of such companies shall be listed and assessed in the town or district where located, without regard to where the principal place of business of such person or corporation is usually kept.

Sec. 273.33. Elevators, etc., on railroad. All elevators and other machinery and equipment used in the transportation of grain, coal or other commodities shall be listed and assessed in the town or district where located, without regard to where the principal place of business of such person or corporation is usually kept.

Sec. 273.35. Merchants; Co-operators. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No co-operator shall be required to list for taxation any property the product of this state, nor the value of any such property.

Minnesota Statutes 1953, Section 273.01. The commissioner of taxation shall prescribe the forms of all blanks and books required under this chapter.

Minnesota Statutes 1953, Section 273.03. 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.

Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meetings, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$8.00 per day 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.

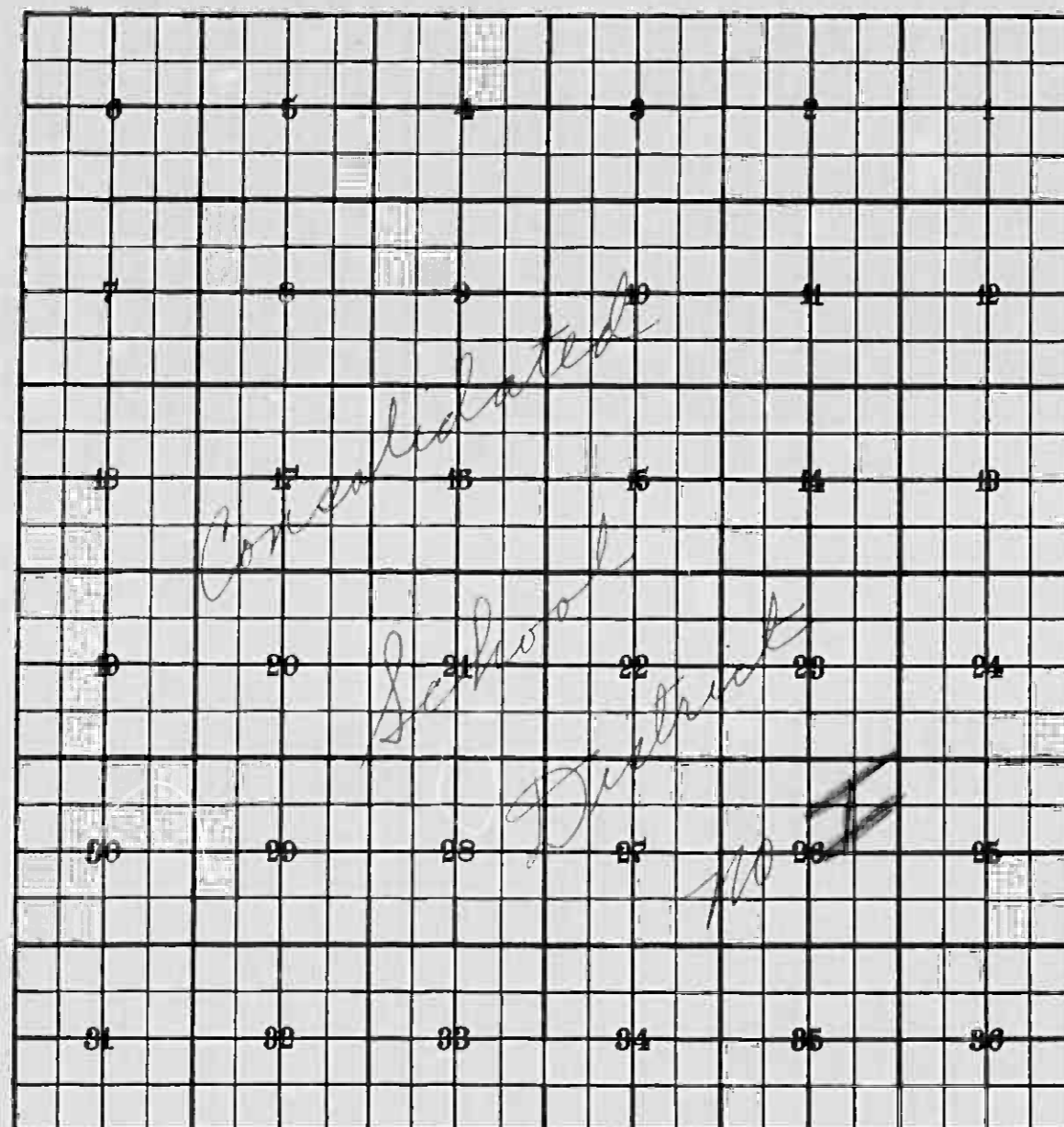
The forms in this book are prescribed for the 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 241 Range No. 25 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_ County of \_\_\_\_\_ for the Year Ending May 1, 1955.

NAMES OF OWNERS	ADDRESS	Bushels of Wheats	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/2 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/2 Mill Per Bushel		★ Total Tax		REMARKS			
						Dollars	Cts.								Dollars	Cts.						

Note ★ Assessors will not fill these Columns

Real Estate

Personal



**TABULAR SCHEDULE OF VALUATIONS,**

LEVIED IN THE Town OF Lima

**RATES AND TAXES**

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES	RATE OF COUNTY TAXES						RATE OF TOWN TAXES										RATE OF											
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits		Total Rate of State Tax	Rev.	H. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	H. & B.	Drag Tax	State Loan	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition		Transportation										
1. 118 2. 14-36 P.S. 11A	4187 1675		2065	6252 1675	H. 3.98	28.01	14.01	49.83	9.97	2.00	103.82	10.25	1.	5.63	47.3	1.25	8.62	7.47	1.08	6.46	14.1	1.25	8.62	7.47	1.08	6.46	14.1	1.50	8.62	7.47	1.08	6.46	14.1
				7927																													
Assessed Value Homestead	Rural 3984	All Other	Personal Property	Total 3984																													
Non-Homestead Total	1878		2065	3943																													
	5862		2065	7927																													

O.B.R. &  
1. 118  
2. 14-36  
P.S. 11A

N.H. 5.17  
9.15

Court House Bldg.

Five Phone

C.O. Bldg.

SCHOOL TAXES	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Transp.	Tuition	Transportation	FUNDS	Rate	Amounts		
82.71	238.81	625	15630	5377	14174	675	4039	8815	State - Non-Homestead		2030		
78.11	230.21	168	4188		4601	181	1082	2362	State - Homestead		3155		
108.71	263.81	793	19818	5377	21775	856	5121	11177	County Revenue, County Road and Bridge, County Welfare, Bonds and Interest		22207		
									Court House Bldg.		1585		
									Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Blue Telephone		7427		
											1106		
											39500		
											7903		
											82301		
											7427		
											19818		
											793		
											3963		
											4994		
											37495		
											793		
											19818		
											5377		
											21775		
											856		
											5121		
											11177		
											64917		
											189898		

Total Taxes Real Estate 1395.16  
Pers. Prop. 503.82  
Total 1898.98

Total Number of Acres 3342.35  
State of Minnesota, ss. I, L. C. Peterson, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the year 1915, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1915.  
Witness my hand and official seal, this 16 day of December, A. D. 1915.  
By L. C. Peterson, County Auditor.  
By Allen Billman, Deputy.

SEAL

or Ceased to be Homesteads

**HOMESTEADS**

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres
			100s

Real Estate

Personal

COLLECTIONS OF TAXES OF 1956

Town OF Lima

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1956	JUNE SETTLEMENT 1956	NOV. SETTLEMENT 1955	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Total Reductions and Collectors	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State-Non-Homestead	673	447	522	63					
State-Homestead	563	1130	735	85					
County Revenue	3764	7951	5171	596					
County Road and Bridge	1982	3977	2586	298					
County Welfare	7857	18165	9199	1812					
County Bond and Interest	1411	2830	1841	215					
County Hardware	283	561	369	43					
Town Revenue	1415	2839	1846	212					
Town Road and Bridge	3538	7071	4615	532					
Town Drag	142	284	185	22					
Town State Loan	708	1416	923	107					
Town Phone	891	1782	1163	134					
School Local 1 Mill	141	284	185	22					
School Special	3538	7071	4615	532					
School State Loan	1217	2434	1376	148					
Deficiency	3887	7774	5071	584					
Tuition									
Transportation	153	307	199	24					
D. & C. #1	1995	4002	2603	300					
C.O.	914	1834	1192	138					
	34476	67692	44396	5114					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Transport	D. & C. #1	C.O.	TOTALS
MARCH SETTLEMENT								
School District No. A-C1	141	3538	1217	3887	153	1995	914	11845
Totals	141	3538	1217	3887	153	1995	914	11845
JUNE SETTLEMENT								
School District No. 1-18-A-C1	220	5506	1894	6050	238	3105	1423	18436
2-19-36-A-C1	64	1593		1747	67	897	411	4781
Totals	284	7099	1894	7797	307	4002	1834	23217
NOVEMBER SETTLEMENT								
School District No. A-C1	185	4415	1376	5071	199	2603	1192	15241
Totals	185	4415	1376	5071	199	2603	1192	15241
NOVEMBER to JANUARY								
School District No. 1-18-A-C1	18	432	148	475	20	243	112	1448
2-19-36-A-C1	4	100		109	4	57	26	300
Totals	22	532	148	584	24	300	138	1748
ADDITIONS								
School District No.								
Totals								
REDUCTIONS								
School District No.								
Totals								

or Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 100ths

Real Estate

Personal

Assessment Roll and Tax List of Real Property in the Town of Lima,  
 \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Form SCD (55) JULY-1954

Cass County, Minnesota, for Taxes for the Year 1955.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land	No. School District	Indicate Homestead Tax or No.	Indicate Agricultural Tax or No.	Indicate Type of Property	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review
										LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value				
U. S. of America		NE 1/4 of NE 1/4			1.7425												
U. S. of America		NW 1/4 of NE 1/4															
U. S. of America		SW 1/4 of NE 1/4															
U. S. of America		SE 1/4 of NE 1/4															
U. S. of America		NE 1/4 of NW 1/4															
U. S. of America		NW 1/4 of NW 1/4															
U. S. of America		SW 1/4 of NW 1/4															
U. S. of America		SE 1/4 of NW 1/4															
U. S. of America		NE 1/4 of SW 1/4															
U. S. of America		NW 1/4 of SW 1/4															
U. S. of America		SW 1/4 of SW 1/4															
U. S. of America		SE 1/4 of SW 1/4															
U. S. of America		NE 1/4 of SE 1/4															
U. S. of America		NW 1/4 of SE 1/4															
U. S. of America		SW 1/4 of SE 1/4															
U. S. of America		SE 1/4 of SE 1/4															

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1955	June Settlement 1955	Penalty 1955	November Settlement 1955	Penalty 1955	Collections to First Monday in January 1957	Penalty 1957	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	









Assessment Roll and Tax List of Real Property in the Town of Lima  
\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS (RURAL, ALL OTHER), Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE. Includes handwritten entries for lots 1-10 and 17-20.

Cass County, Minnesota, for Taxes for the Year 1955.

Table for tax payments with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for lots 3 and 20.

Personal



Assessment Roll and Tax List of Real Property in the Town of Lima, of Linn,  
 \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS						FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. of Lot	Town or Block	Number of Acres of Land Acres 100th	LAND Excludes of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review
									Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%				
		NE 1/4 of NE 1/4		6 14 25												
		NW 1/4 of NE 1/4														
		SW 1/4 of NE 1/4														
<i>Progr. W. Baldorf George A. Larson</i>		SE 1/4 of NE 1/4														
		All that portion of SW 1/4 of SW 1/4 (containing) lying NW of Willow River		1.28												
		NE 1/4 of NW 1/4														
		NW 1/4 of NW 1/4														
		SW 1/4 of NW 1/4														
<i>Otto Anderson</i>		SE 1/4 of NW 1/4														
		NE 1/4 of SW 1/4														
		NW 1/4 of SW 1/4														
		SW 1/4 of SW 1/4														
		SE 1/4 of SW 1/4														
		NE 1/4 of SE 1/4														
		NW 1/4 of SE 1/4														
		SW 1/4 of SE 1/4														
		SE 1/4 of SE 1/4														

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1956	June Settlement 1956	Penalty	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	Mills	Mills	Mills	Mills	Mills	Mills																	

Assessment Roll and Tax List of Real Property in the Town of Sima  
\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	Indicate Type of Property	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land					LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		Total Assessed Value as Equalized by the Board of Review
														Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
Cesar M. & Martha S. Larson		NE 1/4 of NE 1/4	7	142.25	40	C-1	40	40													
Alex. C. & Helen M. Barton		NW 1/4 of NE 1/4			40																
" " " "		SW 1/4 of NE 1/4			40																
Cesar M. & Martha S. Larson		SE 1/4 of NE 1/4			40																
Theo M. Clement, Elmer J. & Zella Spartz		1/2 Sect. 1 of Lot 1			3	No															
Robert D. Romness & Irene Romness		NE 1/4 of NW 1/4			40	Yes															
" " " "		NW 1/4 of NW 1/4			33.76																
Elmer J. & Zella Spartz		SW 1/4 of NW 1/4			20	No															
Alex. C. & Helen M. Barton		SE 1/4 of NW 1/4			34.09	Yes															
Stuart Reasoner		SW 1/4 of NW 1/4			17																
Alex. C. & Helen M. Barton		NE 1/4 of SW 1/4			36.60																
Stuart Reasoner		NW 1/4 of SW 1/4																			
State of Minnesota		SW 1/4 of SW 1/4																			
State of Minnesota		SE 1/4 of SW 1/4																			
William H. & Edna S. Brown		NE 1/4 of SE 1/4			40																
George P. Bee		NW 1/4 of SE 1/4			38.64	No															
State of Minnesota		SW 1/4 of SE 1/4																			
William H. & Edna S. Brown		SE 1/4 of SE 1/4			38.32	Yes															
					467.41																

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1956	June Settlement 1956	November Settlement 1956	Collections to First Monday in January 1957	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.														
	Rate	Rate	Rate	Rate	Rate	Rate														
1	1	1	1	1	1	1	740		740	1	PAID IN FULL	JUL 1 9 1956	10621			740	13			
2	2	2	2	2	2	2	2746		2746	2	PAID IN FULL	MAY 3 1 1956		2746						
3	3	3	3	3	3	3	1648		1648	3	PAID IN FULL	MAY 3 1 1956	11560		1648					
4	4	4	4	4	4	4	4132		4132	4	PAID IN FULL	JUL 1 9 1956	10621			4132	87			
5	5	5	5	5	5	5	144	02	146	5	2nd Half Paid	OCT 3 1 1956	14910			73	73			
6	6	6	6	6	6	6	1958		1958	6	1st Half Paid	MAY 3 1 1956	15328		979		979			
7	7	7	7	7	7	7	2030		2030	7	2nd Half Paid	OCT 3 1 1956	11548							
8	8	8	8	8	8	8	932	20	952	8	2nd Half Paid	OCT 3 1 1956	14910		1015		1015			
9	9	9	9	9	9	9	550		550	9	1st Half Paid	MAY 3 1 1956	11560		550					
10	10	10	10	10	10	10	1528		1528	10	PAID IN FULL	MAY 8 1956	11559		1528					
11	11	11	11	11	11	11	526		526	11	PAID IN FULL	MAY 3 1 1956	11550		526					
12	12	12	12	12	12	12	740		740	12	PAID IN FULL	MAY 8 1956	11559		740					
13	13	13	13	13	13	13				13										
14	14	14	14	14	14	14				14										
15	15	15	15	15	15	15				15										
16	16	16	16	16	16	16	3272		3272	16	Balance Paid	OCT 1 3 1956	14273		1636		1636			
17	17	17	17	17	17	17	2126	76	2172	17	1st Half Paid	MAY 3 1 1956	11556		2172					
18	18	18	18	18	18	18				18										
19	19	19	19	19	19	19	550		550	19	Balance Paid	OCT 1 3 1956	14273		321		229			
20	20	20	20	20	20	20	855		855	20	1st Half Paid	MAY 3 1 1956	11557							
							134		236.22	68				14410		8780				
							989		236.90											

Personal









Assessment Roll and Tax List of Real Property in the Town of Lerna, of Lerna County, Minnesota.

Cass County, Minnesota, for Taxes for the Year 1955.

Form SCD (53) - 1955

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE			
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land	LAND			RURAL				ALL OTHER				Machinery Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
						Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3 %	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	Dollars	Dollars	Dollars				
U. S. of America		NE 1/4 of NE 1/4		11-14-25															
U. S. of America		NW 1/4 of NE 1/4																	
U. S. of America		SW 1/4 of NE 1/4																	
U. S. of America		SE 1/4 of NE 1/4																	
U. S. of America		NE 1/4 of NW 1/4																	
U. S. of America		NW 1/4 of NW 1/4																	
U. S. of America		SW 1/4 of NW 1/4																	
U. S. of America		SE 1/4 of NW 1/4																	
U. S. of America		NE 1/4 of SW 1/4																	
U. S. of America		NW 1/4 of SW 1/4																	
U. S. of America		SW 1/4 of SW 1/4																	
U. S. of America		SE 1/4 of SW 1/4																	
U. S. of America		NE 1/4 of SE 1/4																	
U. S. of America		NW 1/4 of SE 1/4																	
U. S. of America		SW 1/4 of SE 1/4																	
U. S. of America		SE 1/4 of SE 1/4																	

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1956	June Settlement 1956	Penalty	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		

Personal





Assessment Roll and Tax List of Real Property in the Town of Lima of Lima, Minnesota  
\* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and REMARKS. Rows include property descriptions like 'NEW of NE 1/4' and 'NW 1/4 of NW 1/4'.

Personal

Assessment Roll and Tax List of Real Property in the State of Iowa

Cass County, Minnesota, for Taxes for the Year 1955.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TOWNSHIP TRANSFERRED, DESCRIPTION OF PROPERTY, TRU AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes rows for U.S. of America and Ben Brown.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collection to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and settlement dates.

Assessment Roll and Tax List of Real Property in the town of Luna,  
 \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. or Lot	Town or Block	No. of Acres of Land	No. School District	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS					Total Assessed Value as Equalized by the Board of Review	
											RURAL		ALL OTHER				
John & Pearl B. Sepin State of Minnesota	16 141 25	20	20	1	NE 1/4 of NE 1/4	c. 1 1/2											
				2	NW 1/4 of NE 1/4												
				3	SW 1/4 of NE 1/4												
				4	SE 1/4 of NE 1/4												
John & Pearl B. Sepin Henry Joe Sepin	40	40	40	5	E 1/2 of NE 1/4 of NE 1/4	"	"										
				6	NE 1/4 of NW 1/4												
				7	NW 1/4 of NW 1/4												
				8	SW 1/4 of NW 1/4												
				9	SE 1/4 of NW 1/4												
				10													
State of Minnesota	40	40	40	11	NE 1/4 of SW 1/4	No	"										
				12	NW 1/4 of SW 1/4												
				13	SW 1/4 of SW 1/4												
				14	SE 1/4 of SW 1/4												
State of Minnesota	40	40	40	15	NE 1/4 of SE 1/4	"	"										
				16	NW 1/4 of SE 1/4												
				17	SW 1/4 of SE 1/4												
				18	SE 1/4 of SE 1/4												
				19													
			20														

240

Cass County, Minnesota, for Taxes for the Year 1955.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1955	June Settlement 1955	November Settlement 1955	Collections to First Monday in January 1957	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.														
	Rate	Rate	Rate	Rate	Rate	Rate														
HOLD FOR TAXES	12						286		286	1									286	
HOLD FOR TAXES	74						1768		1768	5									1768	
HOLD FOR TAXES	24						574		574	6									574	
HOLD FOR TAXES	54						1290		1290	7									1290	
HOLD FOR TAXES	24						574		574	8									574	
HOLD FOR TAXES	24						574		574	9									574	
HOLD FOR TAXES	40						956	20	976	14									976	
	212						6022	20	6042	20									6042	

212  
40  
2522

Personal

Assessment Roll and Tax List of Real Property in the Town of Lima, Cass County, Minnesota, for Taxes for the Year 1955.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRU AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for George & Gladys Hedlin, Harmidas & Cara Shibault, Ben Brown, U.S. of America, and Olga & Sidney P. Johnson.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and payment dates.

Personal



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

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Form ACD (45) UNIFORM COUNTY, MINNESOTA

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, etc.

Personal

Assessment Roll and Tax List of Real Property in the town of Sima,  
\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS											FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. of Lot	Town or Block	Number of Acres of Land	No. School District	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	
					Acres 100ths		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
William H. & Edna Brown		NE 1/4 of NE 1/4	19	4125	40	C-1	No	400										
State of Minnesota		NW 1/4 of NE 1/4	2															
State of Minnesota		SW 1/4 of NE 1/4	3															
Clayton S. Patterson		SE 1/4 of NE 1/4	4		40	"	"											
State of Minnesota		NE 1/4 of NW 1/4	6															
U.S. of America		NW 1/4 of NW 1/4	7															
State of Minnesota		SW 1/4 of NW 1/4	8															
State of Minnesota		SE 1/4 of NW 1/4	9															
U.S. of America		NE 1/4 of SW 1/4	11															
State of Minnesota		NW 1/4 of SW 1/4	12															
State of Minnesota		SW 1/4 of SW 1/4	13															
U.S. of America		SE 1/4 of SW 1/4	14															
State of Minnesota		NE 1/4 of SE 1/4	16															
Sidney Myers		NW 1/4 of SE 1/4	17		40		Yes	"										
"		SW 1/4 of SE 1/4	18		40		"	"										
State of Minnesota		SE 1/4 of SE 1/4	19															
			20		160													

Cass County, Minnesota, for Taxes for the Year 1955.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1956	June Settlement 1956	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																
PAID FOR TAXES																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
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14																						
15																						
16																						
17																						
18																						
19																						
20																						

Personal



Assessment Roll and Tax List of Real Property in the Town of Lume, Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Penalty, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

7881

78

1794

1834

1834

Person



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

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for Assessment Roll and Tax List, including sections for Description of Property, True and Full Valuations, Assessed Valuations, Valuations by School Districts, and Taxation details.

Personal

Assessment Roll and Tax List of Real Property in the Town of Lima, \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc. Includes handwritten entries for 'U. S. of America' and 'State of Minnesota' across rows 1-20.

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

Cass County, Minnesota, for Taxes for the Year 1955.

\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.





Assessment Roll and Tax List of Real Property in the *Town* of *Lincoln*  
\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	Indicate Type of Property	TRUE AND FULL VALUATIONS										Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1956	June Settlement 1956	Penalty	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS	
		SUBDIVISION	Sec. of Lot	Town or Block	Rng.					Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate				TOTAL ASSESSED VALUE	District No.	District No.	District No.	District No.	District No.																District No.
															Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead																										
U. S. of America				27 1/4 25				C-1																																				
U. S. of America																																												
U. S. of America																																												
U. S. of America																																												
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State of Minnesota																																												
U. S. of America																																												

Personal

Assessment Roll and Tax List of Real Property in the Town of Lima, Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Acres, 100ths), TRUE AND FULL VALUATIONS (Land, Buildings, Machinery, Total), ASSESSED VALUATIONS (Rural, All Other, Machinery, Total Assessed), and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, Mills), SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collection to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, and REMARKS.

Personal

Assessment Roll and Tax List of Real Property in the Loran of Lima,  
 \*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead or No.	Indicate Agricultural or No.	Indicate Type of Property	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. or Lot	Town or Block	Rng. Acres of Land					LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE		
														Homestead	Over \$4,000 and Non-Homestead	Homestead	Over \$4,000 and Non-Homestead				
														20%	33 1/3%	25%	40%				
Acres	100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars							
State of Minnesota		1	N E 1/4 of N E 1/4		29 14 25																
State of Minnesota		2	N W 1/4 of N E 1/4																		
State of Minnesota		3	S W 1/4 of N E 1/4																		
State of Minnesota		4	S E 1/4 of N E 1/4																		
		5																			
State of Minnesota		6	N E 1/4 of N W 1/4																		
		7	N W 1/4 of N W 1/4																		
		8	S W 1/4 of N W 1/4																		
State of Minnesota		9	S E 1/4 of N W 1/4																		
		10																			
Norace H. Robertson		11	N E 1/4 of S W 1/4		40		No	Yes													
		12	N W 1/4 of S W 1/4		40		"	"													
Chas. Fletcher		13	S W 1/4 of S W 1/4		40		Yes	"													
		14	S E 1/4 of S W 1/4		40		"	"													
		15																			
State of Minnesota		16	N E 1/4 of S E 1/4																		
State of Minnesota		17	N W 1/4 of S E 1/4																		
State of Minnesota		18	S W 1/4 of S E 1/4																		
State of Minnesota		19	S E 1/4 of S E 1/4																		
		20																			

168

Cass County, Minnesota, for Taxes for the Year 1955.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TALEION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1955	June Settlement 1955	Penalty	November Settlement 1955	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	Mills	Mills	Mills	Mills	Mills	Mills																	
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Month Day Year	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			

4 118 96 214

4926 48

4974

2258

2766

Assessment Roll and Tax List of Real Property in the Town of Lima, of Cass County, Minnesota

Cass County, Minnesota, for Taxes for the Year 1955.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc.

Sidney Myers
Lima & Mildred Myers
Harriet S. Robertson

State of Minnesota
U. S. of America
U. S. of America
State of Minnesota
U. S. of America
State of Minnesota
State of Minnesota
U. S. of America

Chas. H. & Mabel Fletcher
State of Minnesota
Chas. H. & Mabel Fletcher

2nd Half Paid OCT 31 1955
2nd Half Paid MAY 31 1956
PAID IN FULL MAY 31 1956
PAID IN FULL MAY 31 1956

Personal





Assessment Roll and Tax List of Real Property in the Town of Lima, Minnesota. Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for 'IN WHOME NAME ASSESSED', 'TO WHOM TRANSFERRED', 'DESCRIPTION OF PROPERTY', 'TRUE AND FULL VALUATIONS', 'ASSESSED VALUATIONS', 'VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION', 'SOLD FOR TAXES', 'PAID', 'WHEN PAID', 'Number of Receipt', 'March Settlement 1956', 'June Settlement 1956', 'November Settlement 1956', 'Collections to First Monday in January 1957', 'Delinquent on First Monday in January 1957', 'Total Delinquent Tax and Penalty', and 'REMARKS'.

Personal



Assessment Roll and Tax List of Real Property in the town of Sima,  
\*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE								
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land Acres 100ths	No. School District	Ind. cator Homestead Tax or No	Ind. cator Agri. lural Tax or No	Ind. cator Type of Property	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review			
Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%														Homestead Up to \$1,000 25%	Over \$1,000 and Non-Homestead 40%	Dollars	Dollars				Dollars	Dollars	Dollars
U. S. of America						1																		
		1/5 ac. of NE 1/4 sec. 1. 31 sec. 1. 2 ac. 25																						
State of Minnesota						2																		
State of Minnesota						3																		
U. S. of America						4																		
						5																		
State of Minnesota						6																		
State of Minnesota						7																		
State of Minnesota						8																		
State of Minnesota						9																		
						10																		
State of Minnesota						11																		
State of Minnesota						12																		
State of Minnesota						13																		
State of Minnesota						14																		
						15																		
State of Minnesota						16																		
State of Minnesota						17																		
State of Minnesota						18																		
John S. Carlson, Ernest L. & Barbara Carlson						19																		
Lima Lops						20																		
		1/5 ac. of NE 1/4 of NE 1/4																						

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1955	June Settlement 1955	Penalty	November Settlement 1955	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS	
	District No. Rate	District No. Rate	District No. Rate	District No. Rate	District No. Rate																		
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19	\$ 57							1312		4312			2nd Half Paid OCT 31 1956 15139	656									
													1st Half Paid MAY 31 1956 11515		656								
20	\$ 57							1312		1812				656									

Personal





