

ASSESSMENT & TAX LIST

Lima
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

County, Minn.,

1940

A. E. Ahrens, Assessor of the Town of Lapan

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1940, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

John Peterson, County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of every description, 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, in the manner following: Personal property shall be listed in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list and assess his real estate, including his property of such company or corporation is not assessed in this and other personal property.

2. Every person of full age and sound mind, being a resident of this state, shall list and assess his real estate, including his property of such company or corporation is not assessed in this and other personal property.

3. Every person of full age and sound mind, being a resident of this state, shall list and assess his real estate, including his property of such company or corporation is not assessed in this and other personal property.

4. The property of a person for whose benefit it is held in trust, shall be listed and assessed in the name of the person for whose benefit it is held in trust.

5. The property of a corporation whose assets are in the hands of its officers, directors, or other persons, shall be listed and assessed in the name of the corporation.

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

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

8. The property of manufacturers and others in the hands of their agents, shall be listed and assessed in the name of the manufacturer or other person for whose benefit it is held in trust.

9. The property of a person for whose benefit it is held in trust, shall be listed and assessed in the name of the person for whose benefit it is held in trust.

10. The property of a corporation whose assets are in the hands of its officers, directors, or other persons, shall be listed and assessed in the name of the corporation.

11. The property of a body politic or corporate, by the proper agent or other thereof.

Sec. 2002. Lists to be Verified. Every person required to list his real and personal property, shall verify the same by making a full, fair, and complete list thereof, as may be required to list, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2003. Examination under oath. Whenever the assessor shall require any person to make a full, fair, and complete list of his real and personal property, he may examine such person under oath, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2004. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2005. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2006. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2007. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2008. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2009. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2010. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2011. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2012. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Sec. 2013. Failure to obtain list. In case of failure to obtain a full, fair, and complete list of his real and personal property, the assessor may, at his discretion, estimate the value of the property so listed, and, if such person shall refuse to make full and complete list, he shall be liable to the same penalties as are provided in this state.

Lima, Sass

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually prepare the necessary assessment books and assessment books for the county for and to correspond with each assessment district. He shall make out, in the real property and personal property assessment books, a list of all real and personal property in each assessment district, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, or parts of lots, or blocks included in each description of 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.

Sec. 1987. 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 determining salaries of all officials based on the basis of the cost of living, and the same shall be determined by the Minnesota Tax Commission. The assessors shall receive as compensation for such service the sum of five cents per mile for each mile necessarily consumed in attending said meeting and mileage at the rate of five cents per mile for each mile necessarily traveled route and paid out of the county treasury, upon the receipt of the county auditor.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 141 Range No. 75 Mer. P. M.

6	5	4	3	2	1
<i>Consolidated</i>					
18	17	16	15	14	13
<i>School Dist</i>					
30	29	28	27	26	25
<i>No. 1</i>					
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1940.

FORM 1 MILLER-GUTH COMPANY, MINNEAPOLIS

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

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

Assessor

1940

Dated

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the _____
County of _____ for the Year 1940.

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

Note ★ Assessors will not fill these Columns.

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 1940.

Witness my hand and official seal this 31 day of December, 1940.
L. C. Peterson
County Auditor.

(SEAL)

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town of Lima in said County, for the year 1940, 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.

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Sixth day of January, A. D. 1941, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Lima in said County for the year 1940, as specified above, and amounting to \$1,009.53 ₅₃ ¹⁰⁰ DOLLARS.
W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

I hereby certify that on the first Monday in January, 1942, I received of W. T. McKEOWN, County Treasurer, the Tax List of the _____ of _____ in said County, for the year 1940, 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.

Collection of Taxes of 1940, *Town* of *Lima*, Cass County, Minnesota.

WALKER-SAYRE COMPANY, MINNEAPOLIS

NAMES OF OWNERS

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
<i>St. Dept. (1.24 mills)</i>	<i>56</i>	<i>234</i>							
<i>Non-Dep. (8.76 ")</i>	<i>399</i>	<i>184</i>							
County Revenue	<i>936</i>	<i>3890</i>							
County Road and Bridge	<i>189</i>	<i>789</i>							
County Poor	<i>1541</i>	<i>6405</i>							
County Bond and Interest	<i>936</i>	<i>3890</i>							
County Old Age Assistance									
Town Revenue	<i>227</i>	<i>946</i>							
Town Road and Bridge	<i>612</i>	<i>2834</i>							
Town 1 Mill Dragging	<i>45</i>	<i>189</i>							
Town State Loan	<i>1410</i>	<i>5861</i>							
Town Building									
Town Fire Patrol	<i>210</i>	<i>873</i>							
School Local 1 Mill	<i>45</i>	<i>189</i>							
School Special	<i>1368</i>	<i>2954</i>							
State Loan School	<i>203</i>	<i>452</i>							
School <i>Def.</i>	<i>1729</i>	<i>7185</i>							
School <i>Cap. Outlay</i>	<i>364</i>	<i>1512</i>							
<i>St. Loan (Lien)</i>		<i>322</i>							
Money and Credits	<i>930</i>								
TOTALS	<i>11270</i>	<i>38711</i>							

SCHOOL DISTRICTS	MARCH SETTLEMENT				JUNE SETTLEMENT				NOVEMBER SETTLEMENT				FORFEITED SETTLEMENT				NOVEMBER TO JANUARY				Total Collected	Balance Uncollected	
	Local 1 Mill	Special	Total	Other	Local 1 Mill	Special	Total	Other	Local 1 Mill	Special	Total	Other	Local 1 Mill	Special	Total	Other	Local 1 Mill	Special	Total	Other			
School District No. <i>C.1</i>	<i>45</i>	<i>1368</i>	<i>1413</i>	<i>98</i>	<i>189</i>	<i>2954</i>	<i>3143</i>	<i>452</i>															
" " <i>Def.</i>	<i>1729</i>		<i>1729</i>	<i>7185</i>			<i>7185</i>																
" " <i>Cap. Out.</i>	<i>364</i>		<i>364</i>	<i>1512</i>			<i>1512</i>																
" " <i>Unorg.</i>			<i>105</i>	<i>105</i>			<i>105</i>																
TOTALS			<i>3709</i>				<i>12617</i>																

Note ★ Assessors will

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima
Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Town, Range, Acres, Mils), ASSESSOR'S VALUATION (True and Full Value, Structures & Improvements, etc.), EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, etc.), ASSESSED VALUATION NON-HOMESTEAD, RATE AND TAX LESS HOMESTEAD EXEMPTION, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., etc.), PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

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

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lerna, Unplatted Real Estate Assessed at 33 $\frac{1}{2}$ Per Cent of True and Full Value; Attached Machinery at 33 $\frac{1}{2}$ Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 $\frac{1}{2}$ Per Cent, Class 3.

FORM 4 CD HALL-DAY COMPANY, MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1940.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION							SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
		Subdivision	Sec. or Lot	Town or Range	Number of Acres of Land			True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	True and Full Value of Building and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 $\frac{1}{2}$ 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 Department of Taxation					District No.	Rate	District No.	Rate													
U.S. of America		NE 1/4 of NE 1/4	Lot 1	6 141 75	3843																																			
J.C. Hessian		NW 1/4 of NE 1/4	" 2		3888 ⁵¹	no	193		195	65	65	65	65																											
Anders Ulaeth		SW 1/4 of NE 1/4		40	ci	yes	135	240	375	75	463	75	75	Iron Board																										
U.S. of America		SE 1/4 of NE 1/4																																						
B.H. Fuhrman		NE 1/4 of NW 1/4	" 3		3933	ci	yes	210		42	42	42	42	SOLD FOR TAXES																										
Paul Herman Jurgens & Cecilia & Donald Johnson		NW 1/4 of NW 1/4	" 4 has 5 acs		3394	ci	yes	230	430	132	132	132	132																											
B.H. Fuhrman		SW 1/4 of NW 1/4	" 5		3844	ci	yes	315	170	97	97	97	97	SOLD FOR TAXES																										
"		SE 1/4 of NW 1/4		40	ci	yes	345	715	1060	212	212	212	212	SOLD FOR TAXES																										
Paul Herman Jurgens		SW 1/4 of NE 1/4	SW 1/4 of NE 1/4 of Lot 4		5	ci	yes	50		10	10	10	10	SOLD FOR TAXES																										
Minnie Harton		NE 1/4 of SW 1/4		40	ci	yes	350		350	70	70	70	70	SOLD FOR TAXES																										
E.R. Young		NW 1/4 of SW 1/4	Lot 6		3777	ci	yes	270	205	95	95	95	95	SOLD FOR TAXES																										
"		SW 1/4 of SW 1/4	" 7		37	ci	yes	205		41	41	41	41	SOLD FOR TAXES																										
"		SE 1/4 of SW 1/4		40	ci	yes	145		165	33	33	33	33	SOLD FOR TAXES																										
U.S. of America		NE 1/4 of SE 1/4																																						
Robt L. Harton & Frank B. Cook		NW 1/4 of SE 1/4		40	ci	yes	415	385	800	160	160	160	160	SOLD FOR TAXES																										
"		SW 1/4 of SE 1/4		40	ci	yes	235		235	47	47	47	47	SOLD FOR TAXES																										
State of Minnesota		SE 1/4 of SE 1/4		5																																				
				470	31		3260	2145	5405	1042	65	1167	1079																											
							3120		5265	1014	65	1079																												

1434 x 1413 # 102
 Allocated to # 34
 620 x 620 # 1127
 # 1127
 620

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Form 4 CD MILLER-BAY COMPANY, MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Form 4 CD HALL-DAY COMPANY, MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1940.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent, Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	
U. S. of America		NE 1/4 of NE 1/4	Lot 1	8 141 75	50.85										
"		NW 1/4 of NE 1/4													
"		SW 1/4 of NE 1/4	" 2		31.40										
"		SE 1/4 of NE 1/4			40										
J. B. Dorum		NE 1/4 of NW 1/4													
"		NW 1/4 of NW 1/4	" 5		1970 C1	yes	100		100	20	20			SOLD FOR TAXES	
"		SW 1/4 of NW 1/4	" 4		3875 C1	yes	350		350	70	70			SOLD FOR TAXES	
"		SE 1/4 of NW 1/4	" 3		2090 C1	yes	100		100	20	20			SOLD FOR TAXES	
Erick G. Bae		NE 1/4 of SW 1/4			40	C1	yes	200		200	40	40			
"		NW 1/4 of SW 1/4			40	C1	yes	285	510	795	159	159			
"		SW 1/4 of SW 1/4			40	C1	yes	200		200	40	40			
"		SE 1/4 of SW 1/4			40	C1	yes	180		180	36	36			
State of Minnesota		NE 1/4 of SE 1/4													
"		NW 1/4 of SE 1/4													
"		SW 1/4 of SE 1/4													
U. S. of America		SE 1/4 of SE 1/4													
					73935		1415	510	1925	385	385				

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	November Settlement 1941	Collections to First Monday in January 1942	Delinquent on First Monday in January 1942	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					District No.	District No.	District No.	District No.											District No.
199.07																						
20																						
70																						
20																						
40																						
159																						
40																						
36																						
385																						

2nd Half Paid NOV 14 1941
 1st Half Paid JUN 20 1941
 2nd Half Paid NOV 14 1941
 1st Half Paid JUN 20 1941
 2nd Half Paid NOV 14 1941
 1st Half Paid JUN 20 1941

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima
 Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

FORM 4 CD MARS-BAY COUNTY, MINNESOTA

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION					SOLD FOR TAXES
		Subdivision	Sec. or Lot	Town or Range	Number of Acres			True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$1,000 at 20 per cent Class 3B	
<i>U.S. of America</i>		NE 1/4 of NE 1/4			10141 75								
"		NW 1/4 of NE 1/4											
"		SW 1/4 of NE 1/4											
"		SE 1/4 of NE 1/4											
"		NE 1/4 of NW 1/4											
"		NW 1/4 of NW 1/4											
"		SW 1/4 of NW 1/4											
"		SE 1/4 of NW 1/4											
"		NE 1/4 of SW 1/4											
<i>Harry M. Auld</i>	<i>U.S. of America</i>	NW 1/4 of SW 1/4			40	C1	412	330	190	420	84	84	
"		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											
					40			330	190	420	84	84	

Cass County, Minnesota, for Taxes for the Year 1940.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty	
					District No.	District No.	District No.	District No.														
					Dollars	Dollars	Dollars	Dollars														
199.07 Mills			8.76 Mills																			
84		1697		25				1697														
84		1697		25				1697														

2nd Half Paid OCT 13 1941 9177
1st Half Paid JUN 16 1941 5613

Assessment Roll and Tax List of Unplatted Real Property in the Town of Linn of Lincoln County, Minnesota.
 Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty	
		Subdivision	Sec. or Lot	Town or Block	Range			Number of Acres of Land	Acres 100ths	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 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 Department of Taxation	District No. 1	District No. 2																			District No. 3
U.S. of America		1	NE 1/4 of NE 1/4																																					
"		2	NW 1/4 of NE 1/4																																					
"		3	SW 1/4 of NE 1/4																																					
"		4	SE 1/4 of NE 1/4																																					
		5																																						
"		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																																						
Fred Blais State of Minnesota		11	NE 1/4 of SW 1/4			40	C1 npa			315	175			490	98				98																					
"		12	NW 1/4 of SW 1/4			2																																		
U.S. of America Fred Blais		13	SW 1/4 of SW 1/4																																					
"		14	SE 1/4 of SW 1/4			40	C1 no			274				274	92				92																					
		15																																						
U.S. of America Fred Blais		16	NE 1/4 of SE 1/4																																					
U.S. of America Fred Blais		17	NW 1/4 of SE 1/4			40	C1 npa			200				200	40				40																					
"		18	SW 1/4 of SE 1/4			2																																		
U.S. of America		19	SE 1/4 of SE 1/4																																					
		20				170				791	175			966	138				230																					

SOLD FOR TAXES

PAID IN FULL MAR 24 1941 1940

PAID IN FULL MAR 24 1941 1940

U.S. of America
U.S. of America
U.S. of America
U.S. of America
U.S. of America
U.S. of America
U.S. of America
U.S. of America
U.S. of America
U.S. of America
Fred Blais
State of Minnesota
U.S. of America
Fred Blais
U.S. of America
Fred Blais
U.S. of America
U.S. of America

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

Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD HALL-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes rows for property owners like Mrs. Parise, Bern Brown, U.S. of America, Bertie Lache, etc.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, Settlement (March, June, November, 1941), Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Linn of Linn County, Minnesota. Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Lima
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

FORM 4 CD MILLER-DAY COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED

TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

SUBDIVISION Sec. or Lot Town or Block Range Number of Acres of Land

No. School District

Indicate Homestead

ASSESSOR'S VALUATION

True and Full Value of Land Exclusive of Structures and Improvements
STRUCTURES & IMPROVEMENTS
True and Full Value of Land Including all Structures, Improvements and Machinery
Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B
Assessed Value of Remainder at 33 1/2 per cent Class 3
Total Assessed Value of Land Including all Structures, Improvements and Machinery
Total Assessed Value as Equalized by the Board of Review
Total Assessed Value as Equalized by the County Board
Total Assessed Value as Equalized by the Department of Taxation

EQUALIZED VALUES

SOLD FOR TAXES

Table with 20 rows and multiple columns containing property descriptions, assessed values, and equalized values. Includes handwritten entries for 'Nesta Beckman' and 'U.S. of America'.

Cass County, Minnesota, for Taxes for the Year 1940.

Tax schedule table with columns for school district valuations, assessed values, rates, taxes, and payment dates. Includes handwritten entries for '199.27 Mills', '104', '7070', '88', '2758', and payment dates 'OCT 22 1941' and 'JUN 20 1941'.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, of Cass County, Minnesota. Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the

Down of *Lima*

FORM 4 C.D. MILLER-DAY COMPANY, MINNEAPOLIS

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns for Property Description, Assessor's Valuation, Equalized Values, School Districts, and Taxation. Includes handwritten entries for land divisions and ownership (e.g., 'U.S. of America', 'State of Minnesota').

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

FORM 4 CD WALKER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

State of Minnesota all of NE 1/4 of NE 1/4 of Rpt. B. Wp. 28141 25 33 82
NW 1/4 of NE 1/4
SW 1/4 of NE 1/4
SE 1/4 of NE 1/4
U.S. of America 5 All of NE 1/4 + NE 1/4 + NE 1/4 of Rpt. B. Wp. 467
State of Minnesota NE 1/4 of NW 1/4
NW 1/4 of NW 1/4
SW 1/4 of NW 1/4
SE 1/4 of NW 1/4
U.S. of America 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

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Lima,
Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Sidney Myers, James Myers, Ruby Peterson, and Julian Wilson.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten notes like 'PAID IN FULL' and 'Abated to'.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD MALLER-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Downship of Lima, County of Cook, Minnesota, 1940
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

FORM 6 MILLER-DEVIS COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 33 1/3 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 Department of Taxation Dollars	
				True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
Footings Brought Forward from Page	5	39 10	198			198		66	66				
" " " " "	6	470 31	3170 3260	2145		5365 5405	1014	65	1079	1079			
" " " " "	7	501 91	3138	1116		4248	538	486	1044				
" " " " "	8	239 35	1415	510		1925	385		385				
" " " " "	10	40	230	190		420	84		84				
" " " " "	12	120	588			588		196	196				
" " " " "	13	80	387			387		129	129				
" " " " "	15	120	791	175		966	138	92	230				
" " " " "	16	20	185	180		365	73		73				
" " " " "	17	355 86	2203	1729		3932	610	294	904				
" " " " "	18	388 45	2261	370		2631	180	577	757				
" " " " "	19	120	596			596	40	132	172				
" " " " "	20	36	240	280		520	104		104				
" " " " "	21	118 81	591			591		197	197				
" " " " "	22	200	990			990		330	330				
" " " " "	24	40	198			198		66	66				
" " " " "	26	80	399			399		133	133				
" " " " "	29	80	580	725		1305	261		261				
" " " " "	30	354	2335	675		3010	383	365	748				
			34010	20585	8089	28174	3858	3128	6986	6958			

