

ASSESSMENT & TAX LIST

Maple
1943

DIRECTIONS TO ASSESSOR

CASS County, Minn., OFFICE OF COUNTY AUDITOR, APR 9 1943.

Olson Hennixson Assessor of the Town of Maple According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said 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. J. E. Brunson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except as otherwise provided in this chapter, shall be subject to taxation, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01. Personal Property shall be listed and assessed annually on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. By whom listed. Personal Property shall be listed in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.

2. He shall also list separately, and in the name of his principal, all property which is owned, controlled, loaned, or otherwise controlled by him as agent or attorney. 3. The property of a minor, 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 its officers, directors, or other persons, shall be listed by the officer thereof. 6. The property of a body politic or corporate, by the proper agent 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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides. Sec. 273.27. Certain personal property, where listed. All real and personal property used by the owner for personal and domestic purposes, including such as is held in his residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.28. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed as follows: 1. The property of a firm or company, by a partner or agent thereof. 2. The property of a body politic or corporate, by the proper agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.30. Farm property of non-resident. When the owner of a farm or other real estate is a non-resident, the property of such owner shall be listed and assessed in the county, town, or district where the farm is situated. Provided, that if the farm is situated in a city or village, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon any railroad or any other line of transportation, shall be listed and assessed as personal property by such company, shall be listed and assessed as follows: 1. The property of a firm or company, by a partner or agent thereof. 2. The property of a body politic or corporate, by the proper agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.34. 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 town, shall be listed and assessed as follows: 1. The property of a firm or company, by a partner or agent thereof. 2. The property of a body politic or corporate, by the proper agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.36. 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 in any city, village, or town, shall be listed and assessed as follows: 1. The property of a firm or company, by a partner or agent thereof. 2. The property of a body politic or corporate, by the proper agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.38. Merchants; consignees. Every merchant required to list his property shall also list the value of all articles purchased, or in part, in any process of manufacturing, combining, rectifying, or refining. Every manufacturer and person owning a manufacturing establishment shall list the value of all articles purchased, or in part, in any process of manufacturing, combining, rectifying, or refining. The value of all machine tools, machinery, and fixtures used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.40. Estates of decedents. The personal property of a decedent shall be listed and assessed as follows: 1. The property of a firm or company, by a partner or agent thereof. 2. The property of a body politic or corporate, by the proper agent thereof. 3. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.42. Persons under Guardianship. The personal property of every person under guardianship, where the ward resides. Sec. 273.44. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of listing before his appointment. Sec. 273.47. Property moved between May and July. The value of personal property removed from one county, town, or district in the usual traveling route, and paid out of the county treasury

to another between May 1 and July 1, shall be assessed in the county to which it is removed, unless the owner thereof shall move into this state from another state, in which case he 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 satisfaction of the auditor that he has moved into this state for the year for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be determined from the facts, the assessor shall determine the county, town, or district in which he resides, unless he shall make it appear to the satisfaction of the auditor that he has moved into this state for the year for tax of the current year on the property in another state.

Sec. 273.49. Lists to be verified. Every person required to list his property shall verify the same by signing a statement, to be made 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 verify the same by signing a statement, to be made 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 verify the same by signing a statement, to be made 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 verify the same by signing a statement, to be made upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year.

Sec. 273.45. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another, is not duly qualified to make such a statement, he may examine him under oath in regard to the amount of the property he is required to list, and if he is not duly qualified, he may require him to be examined under oath by the assessor or his deputy, or by some other qualified person according to his best judgment and information.

Sec. 273.46. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the 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. 273.50. Assessor may enter dwellings, etc. Any officer or agent of the assessor may enter dwellings, houses, barns, houses, buildings, or structures, and view the same and the property therein, for the purpose of ascertaining the value of the same.

Sec. 630.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required to be made as a basis of imposing or reducing the amount of any tax, or in any other manner, knowingly makes any statement which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. Personal property shall be classified as follows: Subdivision 1. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of its full value. Iron ore which either (a) is mined by the owner, or (b) is mined by another person in the name of the owner, or (c) is mined by a third person in the name of the owner, shall constitute Class two and shall be valued and assessed at fifty per cent of its full value. Iron ore which (a) is mined by the owner, or (b) is mined by another person in the name of the owner, or (c) is mined by a third person in the name of the owner, shall constitute Class three and shall be valued and assessed at fifty per cent of its full value. Iron ore which (a) is mined by the owner, or (b) is mined by another person in the name of the owner, or (c) is mined by a third person in the name of the owner, shall constitute Class four and shall be valued and assessed at fifty per cent of its full value.

Subdivision 2. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and all personal property actually used by the owner for personal purposes, shall constitute Class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided by class three "a", and class three "d", stocks of merchandise of all sorts together with the furniture and fixtures used therewith, shall constitute Class three "a" and shall be valued and assessed at 50 per cent of the full and true value thereof. Class three "b" and class three "c" shall be valued and assessed at 33 1/3 per cent of the full and true value thereof. Class three "d" shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 4. All agricultural products, except as provided by class three "a", and class three "d", shall be valued and assessed at 50 per cent of the full and true value thereof. Class three "b" and class three "c" shall be valued and assessed at 33 1/3 per cent of the full and true value thereof. Class three "d" shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 5. Class 5. All agricultural products in the hands of a person who is engaged in the business of raising such products shall constitute Class five and shall be valued and assessed at 50 per cent of the full and true value thereof. Class three "a", "b", "c", and "d" shall be valued and assessed at 50 per cent of the full and true value thereof. Class three "e" shall be valued and assessed at 33 1/3 per cent of the full and true value thereof. Class three "f" shall be valued and assessed at 25 per cent of the full and true value thereof.

Section 273.03. Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment books, a list of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated, the names of the persons to whom the same have been conveyed, and 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 taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to 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 such meetings, and mileage at the rate of ten 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.

March 26, 1943

Dear Sir

I am sending in half payment on my personal tax and I would also like to get some information on my land tax. The assessor is supposed to have seen about my homestead rights but we haven't been notified yet as to what has been done about it. I bought this place from Albert Werniter in Sept 29, 1942 on a contract and have paid last years taxes. I would come to Walker but gas shortage prevents that. Do I have to present proof of contract before we can get this if so can we do business with Mr. Hatagraft. I would like to find out about this as soon as possible

Thank You

Mr. Erv Williams

R.R. 1. Pequot Lakes.

We own the South East $\frac{1}{4}$ of Sec 27 Township 136 Range 30. and it is still listed in Mr. Werniter's name.

Erv Williams

*Recd to file
11-2-43
L. C. Peterson*

November 1, 1943

Mr. Aaron Denniston
Pequot Lakes, Minnesota

Dear Mr. Denniston:

We find that the following names appear in the front of the 1943 assessment book for Maple Township as being eligible for homestead exemption on their real estate. However, there is no description after the names.

Ole Thompson
Eran Williams
Clarence Morgan

Would you please let us know what the full description is that should be given homestead rating for the above.

Also there is a notation that Frank Miller had a house removed from his property. Would you please let us know the amount that should be taken from the valuation in this case and the description of the property where the house stood.

We would appreciate your cooperation in sending in this information at your earliest convenience so we may start work on this assessment book.

Thank you.

Very truly yours,

L. C. Peterson
Cass County Auditor

hb

List of Lands in the _____ of _____, County of _____, Minn., for the Year 19____, Which have Become Homesteads or Ceased to be Homesteads
 SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis, State—Form No. 67

LANDS BECOMING HOMESTEADS

LANDS CEASING TO BE HOMESTEADS

DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY

NAME OF OWNER

NAME OF OWNER

School District

School District

SUBDIVISION

SUBDIVISION

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

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

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

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

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

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Lot, Town or Block, Range

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

KIND OF STRUCTURES

Assessed Value of Additional Structures

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

Dollars

Dollars

Dollars

Herman Hecht

S 71 of NW

36

1050

7000 house

30

Frank Miller

Homestead (same desc. as listed to be Home.)

House removed (only an old log barn left)

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

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

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

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

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

Assessor's Return of Taxable Real Property in the Town of Maple, County of Cass, Minn., for the Year 1943.

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

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

FORM 3 1/2 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land Acres 100ths		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/3 per cent Class 3 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the 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							
Victor H. + Dorothy L. Hedlund		SE 1/4 of SE 1/4	6	26 30	40	180			180		60	60				
"		SE 1/4 of SE 1/4	6	"	40	180			180		60	60				
State of Minnesota (Cont. to Edward Simonson)		NW 1/4 of NW 1/4	20	"	40	180			180		60	60				
John Knudson		SW 1/4 of NE 1/4	28	"	40	210			210		70	70				
John Knudson		SE 1/4 of NW 1/4	28	"	40	225			225		75	75				
State of Minnesota (Cont. to Aaron Deminaton)		SW 1/4 of SE 1/4	25	"	40	210			210		70	70				

Assessor's

FORM 34

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January,
 A. D. 1944, of L. G. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Township
 of Maple in said County for the year A. D. 1943,
 as specified above and amounting to eight thousand one hundred
seventeen & $\frac{26}{100}$ dollars.
W. J. McKeown
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. G. Peterson, County Auditor:
 Sir:—I herewith return to you the Tax List for the Township
 of Maple in said County for the year 1943, heretofore
 received from you. I certify that I have compared the same with the duplicate receipts in
 your office, and have written opposite the amount of each tax so received the words "First
 Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the
 case may be, and the number of my receipt given in discharge of said tax, and each tract
 or lot of real property against which the taxes remain unpaid is delinquent for said year.
 Yours respectfully,
W. J. McKeown
 County Treasurer.

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and State
 of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the
 Real and Personal Property in the _____ of _____
 for the year 1943.
 WITNESS my hand and official seal, the _____ day of _____
 1944.
 (SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1945, I received of _____
 _____ County Treasurer, the Tax List of the
 _____ of _____ in said
 County for the year 1943; that I have compared the said list with the Statements received
 for by said Treasurer, which are on file in my office, and that each tract or lot of real
 property therein against which the taxes, or any part thereof, remains unpaid are delin-
 quent for said year.
 (SEAL) _____ County Auditor.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, LEVIED IN THE Township OF Maple

RATES AND TAXES COUNTY OF CASS, STATE OF MINNESOTA

Table with columns for School District No., Valuation by School Districts (Money and Credits, Land, City/Lots, Personal Property, Total Property), Rate of State Taxes, Rate of County Taxes (Rev., R. & B., Wel-fare, Bonds, Sewer), Rate of Town Taxes (Total Rate of County Tax, Rev., R. & B., Drag Tax, State Loan, Sewer, Total Rate of Town Tax), and Total Rate of Taxes.

Table for Rates and Taxes, including Rate of School Taxes (Local, Special, State Loan, Def., C.O., Brd.) and Taxes Levied (Local 1 Mill and Special School Taxes by Districts, All Other Taxes). Includes handwritten calculations and totals.

139 142.4

Total Number of Acres 20, 193.76
State of Minnesota, ss.
COUNTY OF CASS
foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the County of Cass, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1943.

Witness my hand and official seal, this 7th day of DEC 3 1943 A. D. 1943

SEAL

Total Levy, \$ 8117

Total Number of Acres 20, 193.76

By L. b. Peterson County Auditor

Assessor's

COLLECTIONS OF TAXES OF 1943

Township OF Maple

CASS COUNTY, MINNESOTA

FORM 34

NAME OF OWNER

FUNDS	MARCH SETTLEMENT 1943	JUNE SETTLEMENT 1943	NOV. SETTLEMENT 1943	Amount Collected from Nov. 1943 to First Monday in Jan. 1944	REDUCTIONS	Total Reductions and Cancellations	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1944
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3820 1162	3339 2811	796 1111	332 212					
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Sever	21028 4261 34109 18799 581	50832 10541 32456 45444 1405	20082 4164 32575 17953 555	3649 756 5920 3263 101					
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Em. Road	4264 14535 969 4845	10307 35137 3842 11712	4072 13881 925 4627	740 2523 168 841					
School Local 1 Mill, School Special, School State Loan, Deficiency C.O. B.D.	969 29207 137 137 110 41	2343 69185 1091 1091 873 327	926 26585 1238 1238 990 371	168 5095					
Money and Credits,									
	139075	351236	132029	73708	11206	29694		4016	148794

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.D.	TOTALS
MARCH SETTLEMENT	20 22 Un.	901 54 14	27044 1674 549	137	137	110	41	27945 1668 988
	Totals	969	29207	137	137	110	41	20601 64141 5897 5896
JUNE SETTLEMENT	20 22 Un.	2069 165 109	62072 4932 2181	1091	1091	873	327	
	Totals	2343	69185	1091	1091	873	327	74910
NOVEMBER SETTLEMENT								
	Totals							
NOVEMBER to JANUARY	20	168	5045					5213
	Totals	168	5045					5213
ADDITIONS								
	Totals							
REDUCTIONS								
	Totals							

Assessment Roll and Tax List of Unplatted Real Property in the Town of Maple, Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

George J. Hallen

Geo. Findlay

Jacob P. & Emma Johnson

Reinhold Ziegler

State of Minnesota (Cont. to Ellis H. Adamson) 1/9/44

Geo. Findlay

State of Minnesota

State of Minnesota

L.A. Clark

State of Minnesota

L.E. Mortenson

516 94

2792

Assessment Roll and Tax List of Unplatted Real Property in the Town of Maple, Cass County, Minnesota, for Taxes for the Year 1943.

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, June Settlement, Penalty, November Settlement, Penalty, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 HALL-BAY 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 L.E. Martenson, Ora Rindahl, Alvin + Lene Monson, Mrs. Josephine Triska, Oscar Walberg, etc.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for H. 56, H. 180, H. 146, H. 64, H. 128, H. 47, H. 59, H. 52, H. 78, H. 65, H. 85, H. 101, H. 98, H. 85, H. 85, H. 996, H. 353, 1329.

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 TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Handwritten names and transfer information: H. Z. Prettzman, Gilbert Anderson, Perry Hand Federal Land Bank, Robert E. & Bertha Wenker, E. W. Johnson, Melvin O. & Viola M. Wilson.

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

PAID IN FULL

PAID IN FULL

PAID IN FULL

PAID IN FULL

PAID IN FULL

Balance Paid

Balance Paid

Balance Paid

Balance Paid

Balance Paid

Handwritten note: (2000 has been paid)

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Nellie Grondale

O. J. Olson

Math Anderson

State of Minnesota

H. Z. Prillyman

Maurice Olson

Ingeborg Olson

Bernhard H. Selmer O. Osby

Math Anderson

Ingeborg Olson

O. J. Olson

2436

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

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 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

State of Minnesota (Cont. to Claude Gardner)

State of Minnesota

Gus J. Wermter

"

"

Fred C. Andrews

"

Albert J. Wermter

Gus J. Wermter

"

"

Fred + Nellie Pahl

Gus J. Wermter

"

Gus J. Wermter

"

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"

"

560

H. 803
A.H. 293
1096

\$20 15234 124

15258

25.2037

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of 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 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____
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 1943.

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 TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for Lewis & Edwin M. Wiss and various tax amounts.

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 1943.

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 1944, June Settlement 1944, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

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

Form 4 CD

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Russell Kargel & Eva Kargel, State of Minnesota, Seward Simonson, and Clarence A. & Anna E. Coulter.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Harold H. Pahl, Edwin P. Pahl

F. Bressen, Fred & Nellie Pahl, F. Bressen

State of Minnesota (Cont. to Walter Bressen), F. Bressen, Mary Raebke, Mpls. Trust Co. Keith & Florence Crist

Ludwig Mackison, Gusto James Erard E. Christ, Mpls. Trust Co. Keith & Florence Crist, Gusto James Erard E. Christ

SOLD FOR TAXES

Abatement # 2283

Abatement # 2283

42 per. due, 4.00 Abated

Per + 4.00 Abated

8.00 Abated

1404

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Edward Rosengren Hye Buss & Marie Buss

Edward Rosengren

Anna Erickson

J. Bressert

Union Trust Co.

Katherine Wermter

Casson Dirks

Handwritten notes and calculations including 'Abatement #2480', 'PAID IN FULL', 'SOLD FOR TAXES', and various numerical values for taxes and settlements.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

J. Christopherson
Ole Monson
Union Trust Co

Ole Monson
Adolph & Marie Sjae
Herman & George Wels

State of Minnesota - Dant. Rur. Cr.
State of Minnesota - Dept. Rur. Cr.
State of Minnesota - Dept. Rur. Cr.
State of Minnesota - Dept. Rur. Cr.

Union Trust Co.
Rudolph & Katherine Wermel

SOLD FOR TAXES

SOLD FOR TAXES

2nd Half Paid OCT 14 1944
1st Half Paid JUN 21 1944
2nd Half Paid NOV 3 1944
1st Half Paid JUL 14 1944

2nd Half Paid NOV 3 1944
1st Half Paid JUL 14 1944
2nd Half Paid OCT 17 1944
1st Half Paid JUN 23 1944
2nd Half Paid SEP 29 1944
1st Half Paid JUL 14 1944

PAID IN FULL JUN 21 1944
PAID IN FULL JUN 21 1944

RY 20822662
204822253

10154

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, November Settlement 1944, Collections to First Monday in January 1945, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Table with columns: WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1944, June Settlement 1944, Penalty, November Settlement 1944, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Peter J. Jewell

Faye C. Andrew

State of Minnesota (Cont. to Andrew Simonson)

H. J. Dahlgren

August H. Alma A. Manley

Walter Donahue Norma A. Kargel

2436 7/8

160 7/8

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 WISCONSIN-STATE BOARD, MILWAUKEE

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	ASSESSOR'S VALUATION							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 Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 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					
Adolph Hagen		NE 1/4 of NE 1/4	30	36	30	40	20															
Oliver L. Ernest & Thelma E. Tuil		NW 1/4 of NE 1/4				40																SOLD FOR TAXES
M. Clapson & John Olson	Otto K. & Clara M. Nelson	SW 1/4 of NE 1/4				40																
Adolph Hagen		SE 1/4 of NE 1/4				40																
Oliver L. Ernest & Thelma E. Tuil		NE 1/4 of NW 1/4				40																SOLD FOR TAXES
State of Minnesota		NW 1/4 of NW 1/4				40																
State of Minnesota		SW 1/4 of NW 1/4				40																
M. Clapson & John Olson	Otto K. & Clara M. Nelson	SE 1/4 of NW 1/4				40																
		NE 1/4 of SW 1/4				40																
Corrie Clapson		NW 1/4 of SW 1/4				48.46																
Frank Sewik		SW 1/4 of SW 1/4				48.55																
Frank Sewik		SE 1/4 of SW 1/4				40																
		NE 1/4 of SE 1/4				40																
M. Clapson & John Olson	Otto K. & Clara M. Nelson	NW 1/4 of SE 1/4				40																
Frank Sewik		SW 1/4 of SE 1/4				40																
Cornelius Hagen		SE 1/4 of SE 1/4				40																

51701

Cass County, Minnesota, for Taxes for the Year 1943.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES								TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1944	June Settlement 1944	Penalty	November Settlement 1944	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent on First Monday in January 1945	Total Delinquent Tax and Penalty	REMARKS																							
				District No. 20	District No. 22	District No. 23	District No. 24	District No. 25	District No. 26	District No. 27	District No. 28															District No. 29	District No. 30																					
1 H. 116	1612		1612											PAID IN FULL	JUN 21 1944	6900																																
2 130	1808	54	1862																																													
3 H. 65	904		904																																													
4 H. 65	904		904																																													
5																																																
6 129	1794	54	1848																																													
7																																																
8																																																
9 H. 65	904		904																																													
10																																																
11 H. 154	2168		2168																																													
12 H. 65	904		904																																													
13 111	1542	46	1588																																													
14 111	1542	46	1588																																													
15																																																
16 H. 60	834		834																																													
17 H. 65	904		904																																													
18 117	1626	50	1676																																													
19 H. 62	862		862																																													
20																																																
H. 719																																																
H. 598																																																
1317																																																

4194

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 CD WALKER-BAYNE 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, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1945, Penalty, Delinquent on First Monday in January 1945, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1943.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1943.

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Anna De Grial
Andrew Berkedal
John W. Cole
Edd. O. Anderson
Zora Pitterson
Pav. Hatfred Pitterson

496
74.937
1433
52 19912 294
203.06

5208

