

ASSESSMENT & TAX LIST

Pine River

1939

## DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

Carver County, Minn.

*Jul Pedersen* Assessor of the Town of Pine River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1939, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

*J. Carlson*  
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 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 persons residing therein, . . . is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1974. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1975. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1976. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1977. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1978. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1979. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1980. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1981. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1982. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

Sec. 1983. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be assessed by or for the person acquiring it, on the first day of June thereafter.

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 assessed by or for the person acquiring it, on the first day of June thereafter.

Pine River

forest, coedles, or pines in different counties, by the Minnesota Auditor, and when determined in either case shall be assessed on the basis of the value of the timber.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor a list of his real and personal property, which shall be verified by him in a verified statement of all personal property owned by him, which shall be filed in the assessor's office. He shall also make separate statements in like manner of all property owned jointly by him and one or more persons. This chapter shall be required to list for taxation as agent or attorney-in-fact, partner, trustee, executor, administrator, receiver, or other person, in any of the foregoing capacities, the real and personal property of the person or persons to whom he is acting in such capacity. No person shall be required to include in his statement any share or interest in any real estate owned by a corporation or partnership in which it is required to file a return as to the capital and property for taxation in this state.

Sec. 2003. Examination under oath. Whenever the assessor determines that the personal property of a person liable for taxation is not properly listed, or that the value thereof is not properly assessed, he may examine such person under oath, and require him to furnish such information as may be required to list; and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person on the basis of the best judgment and information available to him.

Sec. 2004. Failure to obtain list. Whenever the assessor determines that the personal property of a person liable for taxation is not properly listed, or that the value thereof is not properly assessed, he may examine such person under oath, and require him to furnish such information as may be required to list; and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person on the basis of the best judgment and information available to him.

Sec. 2005. Failure to obtain list. Whenever the assessor determines that the personal property of a person liable for taxation is not properly listed, or that the value thereof is not properly assessed, he may examine such person under oath, and require him to furnish such information as may be required to list; and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person on the basis of the best judgment and information available to him.

Sec. 2006. Failure to obtain list. Whenever the assessor determines that the personal property of a person liable for taxation is not properly listed, or that the value thereof is not properly assessed, he may examine such person under oath, and require him to furnish such information as may be required to list; and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person on the basis of the best judgment and information available to him.

Sec. 2007. Assessor may enter dwellings, etc. Any other authority to enter upon the premises of a person for the purpose of examining his real estate for taxation shall not be construed to authorize the assessor to enter upon the premises of a person for the purpose of examining his personal property. Any other authority to enter upon the premises of a person for the purpose of examining his real estate for taxation shall not be construed to authorize the assessor to enter upon the premises of a person for the purpose of examining his personal property.

Sec. 2008. Classification of Personal Property. All real and personal property shall be classified as follows:

Class 1. From one whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of the fair value thereof. Class 2. All household goods and furniture, including clocks, watches, jewelry, and other articles, shall be valued and assessed at eighty (80) per cent of the fair value thereof. Class 3. All household goods and furniture, including clocks, watches, jewelry, and other articles, shall be valued and assessed at eighty (80) per cent of the fair value thereof.

Class 4. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof. Class 5. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 6. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 7. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 8. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 9. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 10. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 11. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 12. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Class 13. All real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall be assessed at twenty (20) per cent of the true and full value thereof.

Sec. 1985. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with the assessment books, complete lists of all lands or lots belonging to unknown persons, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation therefor the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents per mile.

The county auditor shall receive for his services and the county treasurer for the county the sum of ten dollars per month for the usualy traveled route and paid out of the county treasury upon the warrant of the county auditor.

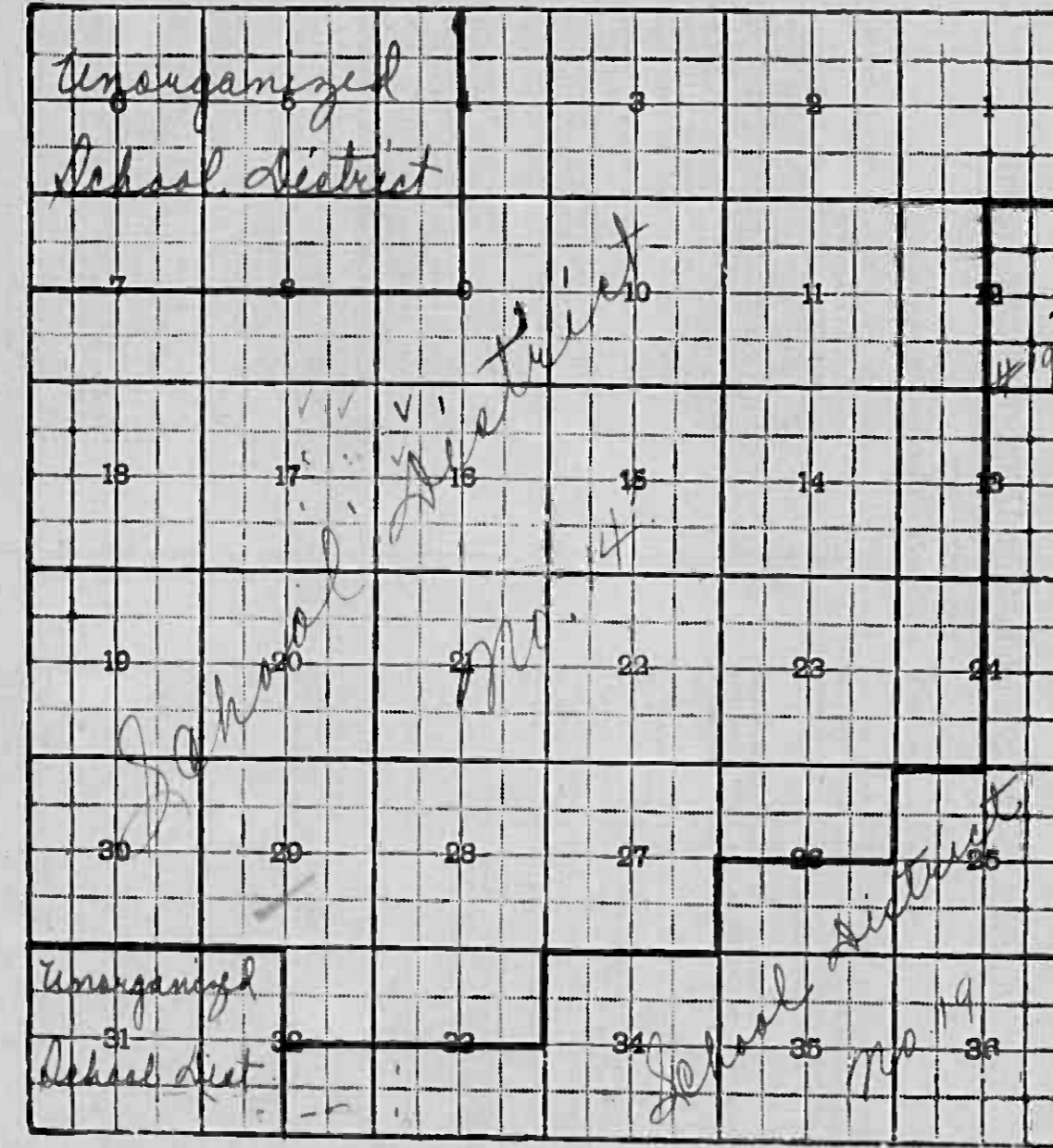
Sec. 1986. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with the assessment books, complete lists of all lands or lots belonging to unknown persons, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year.

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 Range No. 30 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1939.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres	Were Trees Originally Planted not more than 32 feet apart each way	Have the Trees been kept in that condition by replacing or 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. \_\_\_\_\_ 1939. \_\_\_\_\_

List of Lands in the Town of Pine River, County of Cass, Minn., for the Year 1939, Which have Become Homesteads or Ceased to be Homesteads

Form 234 Miller-Davis Company, Minneapolis, M. T. C.—Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	
					Acres	100ths
✓ Irene N. Escher	19	N.E. 1/4 of N.E. 1/4	35	138 30	40	
Irene N. Escher	"	S.W. 1/4 of N.E. 1/4 Lot 2.	"	"	29 20	
Irene N. Escher	"	S.E. 1/4 of N.E. 1/4	"	"	40	
✓ Ruth E. Mrs. Mahan	un.	Lots 4 & 5	6	138 30 90 79		

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	
					Acres	100ths
✓ Engel C. Noble	14	N.E. 1/4 of S.W. 1/4 or all west of Railway.	16	138 30 16		

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.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or 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
✓ Irene N. Escher	N.E. 1/4 of N.E. 1/4	35	138 30	100	House	20	
✓ Ruth E. Mrs. Mahan	Lots 4 & 5	6	" "	100	Cabin.	20	

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

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)  
 Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres of Land	Indicate Homestead	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 1/2 per cent Class 3 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
							True and Full Value of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

Form C  
**Auditor's Office, Cass County, Minnesota.**  
 I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town of Pine River in said County, for the year 1939.  
 Witness my hand and official seal this 21 day of December 1939.  
 L. C. Peterson  
 County Auditor.

**Office of County Treasurer, Cass County, Minnesota.**  
 January 6 1941  
 To L. C. PETERSON, County Auditor:  
 I herewith return to you the Tax List for the Township of Pine River in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.  
 W. T. McKeown  
 County Treasurer.

**Treasurer's Office, Cass County, Minnesota.**  
 Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Pine River in said County for the year 1939, as specified above, and amounting to \$7,151.28  
 Seven thousand one hundred fifty one and 28/100 DOLLARS  
 W. T. McKeown  
 County Treasurer.

**Auditor's Office, Cass County, Minnesota.**  
 January 6 1941  
 I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Pine River in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.  
 L. C. Peterson  
 County Auditor.

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

Cass County, State of Minnesota.

Levied in the Town of Pine River

Handwritten calculations: 172.24 / 127.61 = 1.35, 180.50 / 130.11 = 1.39

NAME OF OWNER

Main valuation table with columns for school districts, state taxes, county taxes, town/city taxes, school taxes, and levied taxes. Includes handwritten entries for property values and tax rates.

TAXES LEVIED table with columns for LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS, ALL OTHER TAXES, and AMOUNTS. Includes handwritten totals and breakdowns.

Official declaration text: I, L. C. PETERSON, Auditor of said County and State as aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the State of Minnesota, for the year A. D. 1939.



Signature of L. C. Peterson, County Auditor

Date: A. D. 1939

Assessor's Report

FORM 34

NAME OF OWNER

Collection of Taxes of 1939, Town of Pine River, Cass County, Minnesota.

FUNDS	March Settlement 1940	June Settlement 1940	Nov. Settlement 1940	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY		
State Special	918	4299									
State Special	1385	4396									
Teachers Ins. and Ret. Fund											
County Revenue	5612	26270									
County Road and Bridge	429	2001									
County Poor	4834	22634									
County Bond and Interest	3955	18511									
County Old Age Assistance	3761	17612									
Town Revenue	1265	5922									
Town Road and Bridge	2389	11167									
Town Mill Dragging	253	1185									
Town State Loan											
Town Building											
Town Fire Patrol											
School Local 1 Mill	253	1185									
School Special	13264	56491									
State Loan School	376	1749									
School Building	392	1818									
School Efficiency	376	1749									
School Judgment #2	485	2299									
School Judgment #1	337	1592									
School Bonds	2533	11982									
Money and Credits	150	710									
TOTALS	43173	193590									
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		
School District No. 14	Local Mill	Special	Total	Local Mill	Special	Total	Local Mill	Special	Total	Total Collected	Balance Uncollected
" " " 14	129	10153	10282	604	47559	48161					
" " " 14	49	1028	1077	231	3528	3759					
" " " 14	1-337	58	458	1982	1592	3574					
" " " 14	1-150	2533	4582	1982	1592	3574					
" " " 14	3m	75	3142	3302	1749	5091					
" " " 14	def-376	376	752	358	5406	1749					
TOTALS	1116	13264	3746	1816	15695	59986	5090	775	73		







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

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

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



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

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

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

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

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

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

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

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









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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Acres, 1906), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homestead, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Tax Commission), SOLD FOR TAXES.

29515

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

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

592

10574

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

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

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

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

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

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

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

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





Assessment Roll and Tax List of Unplatted Real Property in the

Town of Pine River

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 3I

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

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec, Town, Range, Number of Acres), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, 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 3I, Total Assessed Value of Land Including all Structures, Improvements and Machinery, Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Penalty, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

State of Minnesota

Charles L. Thompson  
F.E. Gorey Mfg. Co.

Harold Palmer

Harold P. Helen Palmer  
State of Minnesota

Less 16.2. S.W. of R. 4. to Hengel note.

SOLD FOR TAXES  
SOLD FOR TAXES  
SOLD FOR TAXES  
Palmer

PAID IN FULL OCT 18 1940  
PAID IN FULL OCT 18 1940

PAID IN FULL MAY 17 1940

Added to 4/19  
Files - 34, 36  
965 1042  
1297 1395  
4297  
Gross in figuring  
of valuation

18941

816  
1008

17224 602

17826



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River  
 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.

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION						SOLD FOR TAXES				
		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		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 Minnesota Tax Commission
									Value of Buildings and Other Structures	Value of Machinery Permanently Attached to Real Estate								
W. F. Gregory		N 1/2 of NE 1/4	17	30	40	14	yes											
"		NW 1/4 of NE 1/4			40		"											
John F. Meris		SW 1/4 of NE 1/4			40		no											
"		SE 1/4 of NE 1/4			40		"											
Adah E. Miller		NE 1/4 of NW 1/4			40		"											
"		NW 1/4 of NW 1/4	Lot 1		56		"											
"		SW 1/4 of NW 1/4					"											
"		SE 1/4 of NW 1/4	" 2		39.95		"											
Eli Erickson		NE 1/4 of SW 1/4			40		yes											
"		NW 1/4 of SW 1/4	" 3		26		"											
State of Minnesota	Eli Erickson	SW 1/4 of SW 1/4					"											
State of Minn		SE 1/4 of SW 1/4					"											
"		NE 1/4 of SE 1/4					"											
"		NW 1/4 of SE 1/4					"											
Blanche M. Eastold		SW 1/4 of SE 1/4			40		yes											
"		SE 1/4 of SE 1/4			40		"											
					441.95													

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty		
District No.	District Rate	District No.	District Rate					District No.	District Rate	District No.	District Rate														District No.	District Rate
122	122 1/2 Mills					6.37 Mills																				
109						1.877																				
236						4.065																				
95						1.636																				
124						2.136																				
73						1.257																				
211						3.634																				
73						1.257																				
237						4.082																				
52						8.96																				
127						2.187																				
66						1.137																				
1403						24.64																				

1st Half Paid NOV 13 1940  
 2nd Half Paid MAY 3 1940  
 1st Half Paid MAY 3 1940

PAID IN FULL NOV 14 1940  
 PAID IN FULL NOV 14 1940

2nd Half Paid OCT 28 1940  
 1st Half Paid JUN 5 1940  
 2nd Half Paid JUN 5 1940



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

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

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

Arthur J. + Vera L. Hiles

State of Minnesota

Gertrude + Lillian Bell

W.E. Hiles

Mrs. Emma + John E. Bell

F. J. Miller

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

Handwritten notes and dates including '2nd Half Paid JUN 25 1940', '1st Half Paid JUN 24 1940', and 'PAID IN FULL MAY 10 1940 4114'.

Handwritten numbers: 9124, 2042, 2041.

Handwritten number: 1090.

Handwritten number: 5216.

Handwritten number: 14087.

Handwritten numbers: 137.27, 360.

Handwritten number: 46720.

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

Form 4 CD 1938-39

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for State of Minnesota, J.L. Arag's + Lizzie Gardner's, Doris L. Picolet, and Rutha Deverson.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty. Includes handwritten entries for 145, 73, 135, 73, 1257, 1257, 499, 85.83, 270, 8865.

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

Form 4 CD

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

Table with columns: Subdivision, Sec. or Range, Town, Range, Number of Acres, No. School District

ASSESSOR'S VALUATION and EQUALIZED VALUES tables with various columns for valuation and equalization.

SOLID FOR TAXES

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION

Table with columns: District No., District, Rate, Valuation, State Tax, TOTAL GENERAL TAX

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

Table with columns: PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty

Alma Wickstrom, State of Minnesota, Nora Nelson, Ruth F. Robert, State of Minnesota, Chris Anderson, John H. Marie B. Wilson, Chris Anderson, Erasmus Lewis, Alex Castold

1 NE 1/4 of NE 1/4 Lot 1 21 138 30 N 75 14 70
2 NW 1/4 of NE 1/4 16 00
3 SW 1/4 of NE 1/4
4 SE 1/4 of NE 1/4 less 3.10 ac. Ry. less 1.70 ac. 35 70 yes
5 1.20 ac. of 7/16 Cor. of SE 1/4 NE 1/4 1 20
6 NE 1/4 of NW 1/4
7 NW 1/4 of NW 1/4 Lot 2
8 SW 1/4 of NW 1/4 3
9 SE 1/4 of NW 1/4
10
11 NE 1/4 of SW 1/4 40 yes
12 NW 1/4 of SW 1/4 40
13 SW 1/4 of SW 1/4 40 no
14 SE 1/4 of SW 1/4 40 yes
15
16 NE 1/4 of SE 1/4 40
17 NW 1/4 of SE 1/4 40
18 SW 1/4 of SE 1/4 40 no
19 SE 1/4 of SE 1/4 40
20

75 12 92 48
44 7 58
25 4 31
57 9 82
46 9 92
89 15 83 57
70 12 06
122 21 01
60 10 33
77 13 26 44
73 12 57 44
738 127 11 201

670 1340 670
Assessed divided 6/26/41
8 670 paid (P. # 12546) on 10 a. of Lot 1
758 379 379
431 431
982 892 892
792 795 795
1590 795 795
1206 608 598
2701 1033 2101 2269
1375 1033 1033
1304 1340 1339

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

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

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

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

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

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

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1939.

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

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

State of Minnesota (Contract to Deed by Security)
NW 1/4 of NE 1/4
SW 1/4 of NE 1/4
SE 1/4 of NE 1/4

F. W. Eggleston
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
NW 1/4 of SW 1/4
SW 1/4 of SW 1/4
SE 1/4 of SW 1/4

F. F. Rowell
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

State of Minnesota (Contract to Deed by Security)
H. S. Gilbert
SW 1/4 of SE 1/4
SE 1/4 of SE 1/4

Handwritten notes and calculations: 1st Half Paid OCT 4 1940, 2nd Half Paid NOV 25 1940, 1999/140, 7146, 7144, 1032 197, 21332 636, 21968.





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

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

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River of Pine River, Minnesota. Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 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 1/4 Per Cent, Class 3.

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

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

Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River of Pine River, Minnesota, for Taxes for the Year 1939.

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

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

Form 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes entries for Thomas Peterson, C. A. Peterson, W. E. Hiles, and Frederick J. + Veronica Miller.

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, and various settlement/penalty columns. Includes handwritten entries for 255, 73, 73, 82, 82, 73, 73, 82, 73, 44, 294, 82, 1286.

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

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

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

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

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

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

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

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

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



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, 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 1939.

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

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

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

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



Assessment Roll and Tax List of Unplatted Real Property in the Town of Pine River, 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 1939.

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





Assessment Roll and Tax List of Platted Real Property in the Town of Pine River, Minnesota, for Taxes for the Year 1939.

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

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

Grand Total

16 336 276 12 288 5934