ASSESSMENT & TAX LIST

Salem

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 5 1938 1938

Geo. W. Collier Assessor of the Town of Salem

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town. *for the year 1938, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

L. Prim County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1988. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on; Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2032. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

CHAPTER 88

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes: except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓% and 40% of the true and full value thereof respectively.

"Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof."

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

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

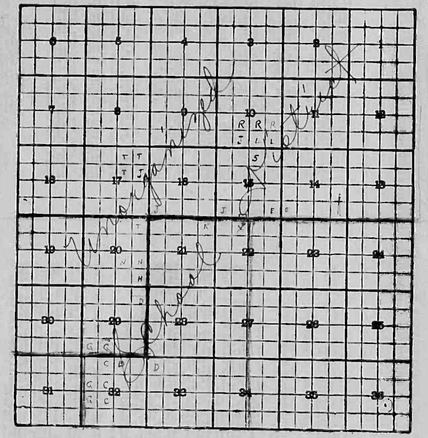
The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 72 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM L—[illegible]

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Set Out Prior to Present Year?	Have the Trees such Appearance or Condition by reason of Age that they 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 6210, of Mason's Minnesota Statutes, 1927.

Dated ..... *1938.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1938.

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

Note ★ Assessors will not fill these Columns.

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

FORM 2 — [illegible]

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Present Limited Evaluation of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars	Total True and Full Value of Lands Including Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS
Town Hall	N.W.¼ - N.E.¼	22	143	76	1			40	310		350		
Clemons School	N.E.¼ - N.W.¼	22	143	76	1			40	360		400		
Advent School	N.W.¼ - N.W.¼	28	143	76		50		25	200		225		
Godfrey School	S.E.¼ - S.W.¼	29	143	76	1			25	275		300		

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

FORM F

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Real Estate Including all Structures, Improvements and Machinery Dollars	Assessed Value of Real Estate Including all Structures, Improvements and Machinery Dollars	REMARKS

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* Salem *in said County, for the year 1938.*

Witness my hand and official seal this 31st *day of* December, *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Salem *in said County for the year 1938, as specified above, and amounting to* $3,289.01 *Three thousand two hundred eighty-nine* 01/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Salem *in said County, for the year 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

.....19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein, against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

(SEAL) ..... *County Auditor.*

Assessor's Retu

FORM 2

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Salem,

No. of Land Entry	Valuation of Money and Credits Dollars	VALUATION BY SCHOOL DISTRICTS: Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property Except Money and Credits Dollars	RATE OF STATE TAXES: State Rev. Mills	State Sch'l Mills	Tenbo Irr. & Res. Fund Mills	Total Rate of State Tax Mills
Na	—	14075			1231	15263			4.19	4.19
							2.33	.23	.325	2.81
TOTAL										

No. of Land Entry	RATE OF COUNTY TAXES: Co. Rev. Mills	Co. R.&B. Mills	Poor Mills	Co. Road and Int. Mills	Old Age Assist. Mills	Mills	Mills	Total Rate of County Tax Mills
Na	2.26	1.58	1.96	1.94	1.38			11.12
TOTAL								

No. of Land Entry	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. Mills	Town R.&B. Mills	1 Mill Drag. Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills
Na	5.	15.	1.			5.	5.	35.	66.
TOTAL									

RATES AND TAXES

Cass County, State of Minnesota.

No. of Land Entry	RATE OF SCHOOL TAXES: Local 1 Mill Mills	Special Mills	Sch'l Prem. Loan Mills	Def. Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of Taxes Mills
Na	1.	15.	5.	5.	5.		31.	97.25
	.9	30.	5.	5.	5.		44.	122.25
TOTAL								

No. of Land Entry	TAXES LEVIED: Local 1 Mill	Special	State Loan	Total School Tax
Na	1403	21040	7014	7244	7014	4376
	124	3715	619	644	619	5741
TOTAL				

LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Agricinery Bldg.

ALL OTHER TAXES: FUNDS	Rate	AMOUNTS
State Revenue	.233	2630
State School Equalized Insurance and Refunding Fund	.23	259
A. Dist	.325	3669
Maj. A	.419	4729
" A	.419	1667
County Revenue		3481
County Road and Bridge		5317
County Poor		2407
County Road and Interest		2256
County Old Age Assistance		20721
Town Revenue		7634
Town Road and Bridge		22898
Town 1 Mill Dragging		1527
Town State Loan		
Town Building		
Town Fire Patrol		7634
Telephone		7634
Banking		114479
School Local 1 Mill		1527
School Special		24755
School State Loan		7633
School Deficiency		2633
School Bldg		7938
Money and Credits		
TOTAL		329901

Total No. Acres 693.02 Total Levy, $ 329.90 01 Book Footings, $ 329.90 01

State of Minnesota, County of Cass. } ss. I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct statement showing the extension of all the taxable property in the County in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.

In Witness whereof I have hereunto set my official seal this 31st day of December A. D. 1938

L. C. Peterson County Auditor

SEAL

Assessor's Retu

FORM 2 MINNESOTA

NAMES OF OWNERS

Collection of Taxes of 1938, Town of Salem, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am'n Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	204	761	639	204					
State School	270	410	452	286					
Teachers' Ins. and Ret. Fund									
County Revenue	1113	4151	3478	1141					
County Road and Bridge	77	287	240	79					
County Poor	767	2863	2398	787					
County Bond and Interest	719	2682	2248	738					
County Old Age Assistance	660	2466	2065	678					
Town Revenue	243	908	760	249					
Town Road and Bridge	730	2724	2282	749					
Town 1 Mill Dragging	48	182	152	49					
Town ~~Sinking Fund~~	243	908	760	249					
Town ~~Building~~ Sinking	3649	13620	11410	3746					
Town Fire Patrol	243	908	760	249					
School Local 1 Mill	48	182	152	49					
School Special	1291	2424	2028	839					
School State Loan	243	908	760	249					
School	243	908	760	249					
School Sinking Building	253	944	791	260					
Money and Credits									
TOTALS	11044	35537	29690	10855	14311	100437	22275	Refund 1311	328901

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No.	243	1291	2434	20	78	182	2424	908	5666	152	2585	760	5048	49	839	2493	1646
" " "		253	253			908	944	944		760	791	791		249	260	260	
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	291	1291	4962	20	78	1090	3424	1852	5666	912	3585	2551	5048	298	1099	5097	1646

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

Sample Form for Guidance of Assessor

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B Remainder at 33⅓ per cent, Class 3.

Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Tenths	Indicate Homestead	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Structures Not Subject to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	15	NE¼	5	114	38	160		Yes	5600	1200		6800	800	933	1733			
O. J. Anderson		SW¼	5	114	38	160		No	5800			5800		1933	1933			
Lester Howard		SE¼	5	114	38	160		No	6800			6800		2067	2067			
George E. Warner		N½ of NE¼	6	114	38	80		Yes	3800	300		3700	740		740			
Howard Elliott		S½ of NE¼	6	114	38	80		No	3800			3800		933	933			
Oscar Johnson		NW¼	6	114	38	160		Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	114	38	80		Yes	3800	1800		5600	700		700			
W. H. Berson		W½ of SW¼	6	114	38	80		No	3000			3000		1000	1000			
A. R. Sylvester		NE¼ of SE¼	6	114	38	40		Yes	1600	1300		2900	577	100	677			
Do.		SW¼ of SE¼	6	114	38	40		Yes	1800			1800	933	33	956			
									37500	7500		44600	3840	8466	12306			

PROOF

Assessed Value of Homesteads, $3,840 x 3 equals - - $11,520

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

Total True and Full Value, $44,598

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land		No. School District	Collector Home Town	Assessor's Valuation: True and Full Value of Lands Exclusive of Improvements and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Fixed to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	Mos.			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	C. J. & Mrs. Mude J. Posey		~~N E ¼ of N E ¼~~ Lot 1		142	N	40	0	Mem	No	280			280		93	93				
2	" "		~~N W ¼ of N E ¼~~ " 2				40	13		No	200			200		67	67				
3	" "		S W ¼ of N E ¼				40			No	200			200		67	67				
4	State of Minnesota		S E ¼ of N E ¼																		
5																					
6	Celia M. Godfrey		~~N E ¼ of N W ¼~~ " 3				40	15		No	200			200		67	67				
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9	"		S E ¼ of N W ¼				40			No	200			200		67	67				
10																					
11	Geo. E. Godfrey		N E ¼ of S W ¼				40			No	200			200		67	67				SOLD FOR TAXES
12	U. S. of America		N W ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16			N E ¼ of S E ¼																		
17	Geo. E. Godfrey		N W ¼ of S E ¼				40			No	200			200		67	67				SOLD FOR TAXES
18	State of Minnesota		S W ¼ of S E ¼																		
19	U. S. of America		S E ¼ of S E ¼																		
20																					
							280	39			1480			1480		495	495				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	93					1953	54						2007	PAID IN FULL	JUN 16 1939	6552		48 99								
2	67					1407	39						1446	PAID IN FULL	JUN 16 1939											
3	67					1407	39						1446	PAID IN FULL	JUN 16 1939											
4																										
5																										
6	67					1407	39						1446											1446		16 00
7																										
8																										
9	67					1407	39						1446											1446		16 00
10																										
11	67					1407	39						1446											1446		
12																										
13																										
14																										
15																										
16																										
17	67					1407	39						1446											1446		
18																										
19																										
20																										
	495					10395	288						10683													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds	No. School District	Indefinite Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Taxable Locally (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead as in column 10 (Dollars)	Assessed Value of Structures at 33⅓ per cent Class 3B (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 3 Rate 53 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Ratio and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 53 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
	David A Peterson	S	1	~~NE¼ of NE¼~~	Lot 1	T143	R6	40	81	Un	No	300			300			67	67			SOLD FOR TAXES	67					1407	39							1446	1											1446	
	"	S	2	~~NW¼ of NE¼~~	" 2			40	77		No	300			300			67	67			SOLD FOR TAXES	67					1407	39							1446	2											1446	
			3	SW¼ of NE¼																																		3											
			4	SE¼ of NE¼																																		4											
			5																																			5											
	Richard Eitel	S	6	~~NE¼ of NW¼~~	" 3			40	12		No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	6											1144	
	"	S	7	~~NW¼ of NW¼~~	" 4			40	04		No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	7											1144	
	"	S	8	SW¼ of NW¼				40			No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	8											1144	
	"	S	9	SE¼ of NW¼				40			No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	9											1144	
			10																																			10											
			11	NE¼ of SW¼																																		11											
	Jay C. Williams	S	12	NW¼ of SW¼				40			No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	12											1144	
	"	S	13	SW¼ of SW¼				40			No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	13											1144	
	Edith M. Thomas	S	14	SE¼ of SW¼				40			No	160			160			53	53			SOLD FOR TAXES	53					1113	31							1144	14											1144	
			45																																			15											
			16	NE¼ of SE¼																																		16											
			17	NW¼ of SE¼																																		17											
	Michael Hendrickson	S	18	SW¼ of SE¼				40			No	160			160			53	53			SOLD FOR TAXES	53					1113	30							1143	18											1143	
	Bertel Christiansen		19	SE¼ of SE¼				40			No	300			300			67	67			SOLD FOR TAXES	67					1407	38							1445	19	1st Half Paid	JUN 28 1939	1088	722	14.45	Delinquent - Int. 7.27							1445	
			20																																			20											
								440	75			1880			1880			625	625				625					13175	363							13488													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Hm's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Buildings Not assessed for Taxes in Said Bonds	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount at per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
	Thos. H. Strizich										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			~~NE¼ of NE¼~~ Lot 1	3	143	26	53	Ho	No		212			212		71	71			SOLD FOR TAXES
2			NW¼ of NE¼																	
3	"		~~SW¼ of NE¼~~ . 2				37.55		No		153			153		51	51			SOLD FOR TAXES
4	"		SE¼ of NE¼				40		No		160			160		53	53			SOLD FOR TAXES
5																				
6			NE¼ of NW¼																	
7			NW¼ of NW¼																	
8			SW¼ of NW¼																	
9			SE¼ of NW¼																	
10																				
11	"		~~NE¼ of SW¼~~ . 3				55		No		220			220		73	73			SOLD FOR TAXES
12			NW¼ of SW¼																	
13			SW¼ of SW¼																	
14			SE¼ of SW¼																	
15																				
16	"		NE¼ of SE¼				40		No		160			160		53	53			SOLD FOR TAXES
17	"		NW¼ of SE¼				40		No		160			160		53	53			SOLD FOR TAXES
18	"		SW¼ of SE¼				40		No		160			160		53	53			SOLD FOR TAXES
19	"		SE¼ of SE¼				40		No		160			160		53	53			SOLD FOR TAXES
20																				
							345.55				1384			1384		461	461			

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 54 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	71					1491	41						1532
2													
3	51					1071	30						1101
4	53					1113	31						1144
5													
6													
7													
8													
9													
10													
11	73					1533	42						1575
12													
13													
14													
15													
16	53					1113	31						1144
17	53					1113	31						1144
18	53					1113	31						1144
19	53					1113	30						1143
20													
	461					9677	267						9944

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													1532		
2															
3													1101		
4													1144		
5															
6															
7															
8															
9															
10															
11													1575		
12															
13															
14															
15															
16													1144		
17													1144		
18													1144		
19													1144		
20													1143		

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Land (Homesteads up to Subject to per cent Class 3B) (Dollars)	Assessed Value of Homesteads at 20% of our Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼						Use												
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6			NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10																					
11			NE ¼ of SW ¼																		
12			NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14			SE ¼ of SW ¼																		
15																					
16			NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19			SE ¼ of SE ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12														12														
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town of Block	Range	Number of Acres of Land: Acres	Rs	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Including All Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Dwellings, Barns and other Structures	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1			NE ¼ of NE ¼	5	143	76				Yes											
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6	U. S. of America		~~NE ¼ of NW ¼~~ Lot 1																		
7			~~NW ¼ of NW ¼~~																		
8			SW ¼ of NW ¼																		
9			SE ¼ of NW ¼																		
10																					
11			NE ¼ of SW ¼																		
12			NW ¼ of SW ¼																		
13			SW ¼ of SW ¼																		
14			SE ¼ of SW ¼																		
15																					
16			NE ¼ of SE ¼																		
17			NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19			SE ¼ of SE ¼																		
20																					

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

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres in Land: Acres	Number of Acres in Land: 100's	No. School District	Intimate Home-stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		~~NE¼ of NE¼~~ Lot 4		6	143 N			Un												
2	"		~~NW¼ of NE¼~~ " 2																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	State Land		NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11			NE¼ of SW¼																		
12			NW¼ of SW¼																		
13	State of Minnesota		~~SW¼ of SW¼~~ " 7																		
14	Barlow Realty Co		SE¼ of SW¼				40			No	160			160		53	53				SOLD FOR TAXES
15																					
16			NE¼ of SE¼																		
17			NW¼ of SE¼																		
18	"		SW¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
19			SE¼ of SE¼																		
20																					
							80				320			320		106	106				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1														1													
2														2													
3														3													
4														4													
5														5													
6														6													
7														7													
8														8													
9														9													
10														10													
11														11													
12														12													
13														13													
14	53					1113	31						1144	14											1144		
15														15													
16														16													
17														17													
18	53					1113	31						1144	18											1144		
19														19													
20														20													
	106					2226	62						2288														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Interest at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE ¼ of NE ¼		7143	26			Un											
2			NW ¼ of NE ¼																	
3			SW ¼ of NE ¼																	
4			SE ¼ of NE ¼																	
5																				
6	"		NE ¼ of NW ¼																	
7	State of Minnesota (State Land)		NW ¼ of NW ¼																	
8	U.S. of America		~~SW ¼ of NW ¼~~ Lot 7																	
9	State of Minnesota (State Land)		SE ¼ of NW ¼																	
10																				
11	" "		NE ¼ of SW ¼																	
12	" "		NW ¼ of SW ¼																	
13	" "		SW ¼ of SW ¼																	
14	" "		SE ¼ of SW ¼																	
15																				
16			NE ¼ of SE ¼																	
17	U.S. of America		NW ¼ of SE ¼																	
18			SW ¼ of SE ¼																	
19			SE ¼ of SE ¼																	
20																				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12														12														
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														

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

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hrs	No. School District	Indiana Homestead	ASSESSOR'S VALUATION: Structures & Improvements: 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	Total True and Full Value of Structures including all Structures, Improvements and Machinery	Assessed Value of Structures Homestead (20 per cent) Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Land including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
							Acres	Hrs			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State Land		NE¼ of NE¼		2 142 N				Un												
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼ Lake																		
5																					
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11			NE¼ of SW¼																		
12			NW¼ of SW¼																		
13			SW¼ of SW¼																		
14			SE¼ of SW¼																		
15																					
16			NE¼ of SE¼																		
17			NW¼ of SE¼																		
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Line	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		1	NE¼ of NE¼	9	143	26			Un												
		2	NW¼ of NE¼																		
		3	SW¼ of NE¼																		
		4	SE¼ of NE¼																		
		5																			
		6	NE¼ of NW¼																		
		7	NW¼ of NW¼																		
		8	SW¼ of NW¼																		
		9	SE¼ of NW¼																		
		10																			
		11	NE¼ of SW¼																		
State of Minnesota (State Land)		12	~~NW¼ of SW¼~~	Lot 3																	
U. S. of America		13	~~SW¼ of SW¼~~	" 2																	
		14	SE¼ of SW¼																		
		15																			
		16	NE¼ of SE¼																		
		17	NW¼ of SE¼																		
		18	SW¼ of SE¼																		
Federal Dam State Bank 5		19	~~SE¼ of SE¼~~	" 1			440			No	22			22		7	7				SOLD FOR TAXES
		20																			
							440				22			22		7	7				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate 209.96 Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19	7					147	04						151											151		
20																										
	7					147	04						151													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Improvements added to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (nominal) $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	10	149	26														
2	"		NW ¼ of NE ¼																	
3	Mary E. Nelson S		SW ¼ of NE ¼				40		No	160			160		53	53				SOLD FOR TAXES
4	O. H. Lemana S		SE ¼ of NE ¼				40		No	200			200		67	67				SOLD FOR TAXES
5																				
6			NE ¼ of NW ¼																	
7			NW ¼ of NW ¼																	
8			SW ¼ of NW ¼																	
9			SE ¼ of NW ¼																	
10																				
11	Thos. Richardson		NE ¼ of SW ¼ Lot 3				47		Yes	358			358		72	72				SOLD FOR TAXES
12	"		NW ¼ of SW ¼																	
13			SW ¼ of SW ¼																	
14	Edward Nelson		SE ¼ of SW ¼				40		Yes	322	69		391		78	78				SOLD FOR TAXES
15																				
16	Thos. Richardson S		NE ¼ of SE ¼				40		Yes	200			200		40	40				SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40		Yes	371	134		505		101	101				
18	E. O. Livingston		SW ¼ of SE ¼				40		No	200			200		67	67				
19	Elmer O. Livingston		SE ¼ of SE ¼				40		No	160			160		53	53				
20																				
							327			1921	203		2124		391	340	531			

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2																												
3	53					1113	31						1144													1144		
4	67					1407	39						1446													1446		
5																												
6																												
7																												
8																												
9																												
10																												
11	72					1517							1517													1517		
12																												
13																												
14	78					1638							1638	2nd Half Paid 1st Half Paid	OCT 26 1939 JUN 27 1939	17 23	1938 1933	6783		819		819						
15																												
16	40					840							840													840		
17	101					2120							2120	Bal Paid 1st Half Paid	OCT 14 1938 MAY 10 1939	25 4	1938 1939	5535 4114		1274		896						
18	67					1407	39						1446	PAID IN FULL	MAY 25 1939									(Abated to	1037 398	107 22	8.80	2.22	Abated
19	53					1113	30						1143	PAID IN FULL	MAY 25 1939	25	1939	4564		1877		"						
20																												
	531					11150	139						11289															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Rds	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands including Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America		NE ¼ of NE ¼		11	43	26		Un												
2	Emil Barach		NW ¼ of NE ¼				40			No	160			160		53	53				
3	State of Minnesota		SW ¼ of NE ¼																		SOLD FOR TAXES
4	U. S. of America		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	C. S. Seaman S		SW ¼ of NW ¼				40			No	160			160		53	53				SOLD FOR TAXES
9	" S		SE ¼ of NW ¼				40			No	160			160		53	53				SOLD FOR TAXES
10																					
11	~~State of Minnesota~~ U. S. of America		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							175				480			480		159	159				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	53					11 13	30						11 43											11 43		
3																										
4																										
5																										
6																										
7																										
8	53					11 13	31						11 44											11 44		
9	53					11 13	31						11 44											11 44		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	159					33 39	97						34 31													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Assessed to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount not per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1	NE ¼ of NE ¼		148	26			Un												
"		2	NW ¼ of NE ¼	So. acres																	
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
U. S. of America		5	No acres of No ½ No ¼																		
"		6	NE ¼ of NW ¼																		
"		7	NW ¼ of NW ¼																		
Earl D. & Ethel M. Mann		8	SW ¼ of NW ¼				40			No	700			700		67	67				
U. S. of America		9	SE ¼ of NW ¼																		SOLD FOR TAXES
		10																			
"		11	NE ¼ of SW ¼																		
"		12	NW ¼ of SW ¼																		
"		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
"		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			
							40				700			700		67	67				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 38 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8	67					1407	39						1446												1446		
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	67					1407	39						1446														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery (Dollars)	Total True and Full Value of Structures and Machinery (Dollars)	Assessed Value of Homesteads up to Amount of True and Full Value Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes (Dollars)
	U. S. of America		1	NE¼ of NE¼				13148.56		4w											
	"		2	NW¼ of NE¼																	
	Chas. J. & Mary L. Swanson		3	SW¼ of NE¼				40			No	280			280		93	93			
	" "		4	SE¼ of NE¼				40			No	280			280		93	93			
			5																		
	U. S. of America		6	NE¼ of NW¼																	
	"		7	NW¼ of NW¼																	
	"		8	SW¼ of NW¼																	
	"		9	SE¼ of NW¼																	
			10																		
	E. J. Lockwood		11	NE¼ of SW¼				40			No	240			240		80	80			SOLD FOR TAXES
	"		12	NW¼ of SW¼				40			No	240			240		80	80			SOLD FOR TAXES
	"		13	SW¼ of SW¼				40			No	280			280		93	93			SOLD FOR TAXES
	"		14	SE¼ of SW¼				40			No	280			280		93	93			SOLD FOR TAXES
			15																		
	M. E. Gideon Mark F. Gideon		16	NE¼ of SE¼				40			No	280			280		93	93			
	U. S. of America		17	NW¼ of SE¼																	
	"		18	SW¼ of SE¼																	
	"		19	SE¼ of SE¼																	
			20																		
								280				1880			1880		625	625			

	Valuations by School Districts as Equalized by Tax Commission: District No. 709.96 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3	93					1953	54						2007 16												2007			
4	93					1953	54						2007 16												2007			
5																												
6																												
7																												
8																												
9																												
10																												
11	80					1680	46						1726												1726			
12	80					1680	46						1726												1726			
13	93					1953	54						2007												2007			
14	93					1953	54						2007												2007			
15																												
16	93					1953	54						2007 16	PAID IN FULL	NOV 29 1939	10567							2007	1 66				
17																												
18																												
19																												
20																												
	625					13175	367						13487															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery for manufacturing purposes in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed 20 per cent Class 3B (Dollars)	Assessed Value of Remainder 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	Grenville Perry		1	NE¼ of NE¼	14	143	40				No	160			160		53	53				SOLD FOR TAXES
	U. S. of America		2	NW¼ of NE¼																		
	"		3	SW¼ of NE¼																		
	Grenville Perry		4	SE¼ of NE¼				40			No	200			200		67	67				SOLD FOR TAXES
			5																			
	U. S. of America		6	NE¼ of NW¼																		
	~~Geo. Perry~~	U. S. of America	7	NW¼ of NW¼				40			No	160			160		53	53				SOLD FOR TAXES
	"		8	SW¼ of NW¼				40			No	160			160		53	53				SOLD FOR TAXES
	U. S. of America		9	SE¼ of NW¼																		
			10																			
			11	NE¼ of SW¼																		
	Paul Becker		12	NW¼ of SW¼				40			No	240			240		80	80				SOLD FOR TAXES
	Merchants Nat'l. Bk. (Crookston)		13	SW¼ of SW¼				40			Yes	420			420	84		84				SOLD FOR TAXES
	L. E. Clydale		14	SE¼ of SW¼				40			No	329			329		110	110				SOLD FOR TAXES
			15																			
	Mina Dell Dufour & Ormen B. Dell		16	NE¼ of SE¼				40			Yes	328			328	66		66				SOLD FOR TAXES
	U. S. of America		17	NW¼ of SE¼																		
	"		18	SW¼ of SE¼																		
	Mina Dell Dufour & Ormen B. Dell		19	SE¼ of SE¼				40			Yes	333	424		757	151		151				SOLD FOR TAXES
			20																			
								560				2330	424		2754	301	416	717				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	53					1113	31						1144												1144		
2																											
3																											
4	67					1407	39						1446												1446		
5																											
6																											
7	53					1113	31						1144		PAID IN FULL	DEC 16 1939	10450						400				1844
8	53					1113	31						1144		PAID IN FULL	DEC 16 1939											
9																											
10																											
11																											
12	80					1680	46						1726												1726		
13	84					1764							1764												1764		
14	110					2309	64						2373												2373		
15																											
16	66					1386							1386												1386		
17																											
18																											
19	151					3170							3170												3170		
20																											
	717					15055	747						15797														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $2000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / Rds.)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Assessed Under Sec. Below (Dollars)	Total True and Full Value of Land, Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Initial $2000 per owner Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	Paul Becker		NE¼ of NE¼				15148 76 40		No	200			200		67	67				
	Frank Schmaly	Oliver L. Thomas	NW¼ of NE¼				40		Yes	255	110		365	73		73				
	W. M. & P. Ry. Co.		SW¼ of NE¼				40		Yes	391	57		448	90		90				
	Paul Becker		SE¼ of NE¼				40		No	200			200		67	67				
	William Clover		NE¼ of NW¼				40		No	240			240		80	80				
	Clifford Carnich		NW¼ of NW¼				40		No	200			200		67	67				
	Nelbach Realty Co.		SW¼ of NW¼				40		No	200			200		67	67				
	"		SE¼ of NW¼				40		No	240			240		80	80				
	Julia Jacobson		NE¼ of SW¼				40		Yes	290	60		350	70		70				
	Wm. Neininger		NW¼ of SW¼				40		Yes	195			195	39		39				
	"		SW¼ of SW¼				40		Yes	367	60		427	85		85				
	Morton & Lloyd Woodhouse		SE¼ of SW¼ (less 1 acre)				39		No	309	20		329		110	110				Sold for Taxes
	Roy Copford	Clifford Lund	1 acre of SE¼ of SW¼				1		Yes	51	115		166	33		33				
M	Paul Becker		NE¼ of SE¼				40		No	240			240		80	80				Sold for Taxes
	Bertel Christenson		NW¼ of SE¼				[redacted]		Yes	280			280	56		56				
	Duluth St. Claire Minneapolis		SW¼ of SE¼				40		No	320			320		107	107				
M	Merchants Nat'l Bk., Crookston		SE¼ of SE¼				40		Yes	345	370		715	143		143				Sold for Taxes
							20													Sold for Taxes
							64			4313	794		5115	589	725	1314				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	67					1407 39							1446	1												1446	
	73					1533							1533	2	PAID IN FULL AUG 14 1939	7727				1533 38							
	90					1890							1890		2nd Half Paid NOV 16 1939 / 1st Half Paid JUL 28 1939	10847 / 7536				945 / 945							
	67					1407 39							1446	4												1446	
														5													
	80					1680 46							1726	6												1726	
	67					1407 39							1446	7												1446	
	67					1407 39							1446	8												1446	
	80					1680 46							1726	9												1726	
														10													
	70					1470							1470	11	2nd Half Paid OCT 11 1939 / 1st Half Paid JUN 21 1939	8279 / 6239		735		735							
	39					819							819	12	2nd Half Paid OCT 26 1939 / 1st Half Paid JUN 21 1939	8289 / 6239		1300		1304							
	85					1785							1785	13	2nd Half Paid OCT 26 1939 / 1st Half Paid JUN 21 1939												
	110					2309	64						2373	14												2373	2636
	33					693							693	15	PAID IN FULL JUN 16 1939	6024		693									
	80					1680	46						1726	16												1726	
	56					1176							1176	17	PAID IN FULL OCT 3 1938 / [redacted] JUN 20 1939	8159 / 7025		588	11.76	1176 35							
	107					2246	63						2309	18												2309	
	143					3002							3002	19												3002	
														20													
	1314					27591	471						28017														

Delinquent Tax and Penalty Refunded per Res. 7586 7/5/39

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures on Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	16	143	36															
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	Alberta & Martin & John Mahady S		SE ¼ of NE ¼				40			No	200			200		67	67				SOLD FOR TAXES
5																					
6			NE ¼ of NW ¼																		
7	Oliver L. Thomas S		NW ¼ of NW ¼				40			No	200			200		67	67				SOLD FOR TAXES
8	State of Minnesota		SW ¼ of NW ¼																		
9	Benjamin Whitney S		SE ¼ of NW ¼				40			No	200			200		67	67				SOLD FOR TAXES
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		SOLD FOR TAXES
13	Charley Shoshone		SW ¼ of SW ¼				40			No	407	396		803		268	268				SOLD FOR TAXES
14	State of Minnesota		SE ¼ of SW ¼																		SOLD FOR TAXES
15																					
16	D. N. Johnston		NE ¼ of SE ¼				40			No	200			200		67	67				SOLD FOR TAXES
17			NW ¼ of SE ¼				40			No	200			200		67	67				SOLD FOR TAXES
18	C. E. Clemons S		SW ¼ of SE ¼				40			No	280			280		93	93				SOLD FOR TAXES
19	Kellach Realty Co		SE ¼ of SE ¼				40			No	280			280		93	93				SOLD FOR TAXES
20																					
							320				1767	396		2363		789	789				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills		State Tax on Non-Homestead 5.8 Mills		Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	
	70.96 Dollars	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																
2																
3																
4	67					1407	39								1446	
5																
6																
7	67					1407	39								1446	
8																
9	67					1407	39								1446	
10																
11																
12																
13	268					5627	156								5783	
14																
15																
16	67					1407	39								1446	
17	67					1407	39								1446	
18	93					1953	54								2007	
19	93					1953	54								2007	
20																
	789					16568	459								17027	

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2															
3															
4													1446		
5															
6															
7													1446		
8															
9													1446		
10															
11															
12															
13													5783		6400
14															
15															
16													1446		
17													1446		
18													2007		
19													2007		
20															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indefinite House stand	Assessor's Valuation: True and Full Value of Lands including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Improvements to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (7.535 Mills) (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead (5.8 Mills) ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	Edith M. Thomas	S	NE ¼ of NE ¼	17	143	26	40		Un	No	160			160		53	53				SOLD FOR TAXES	53					1113	31						1144										1144		
2	O. L. Thomas	S	NW ¼ of NE ¼				40			No	160			160		53	53				SOLD FOR TAXES	53					1113	31						1144										1144		
3	"	S	SW ¼ of NE ¼				40			No	160			160		53	53				SOLD FOR TAXES	53					1113	31						1144										1144		
4	Harold Johnston		SE ¼ of NE ¼				40			No	160			160		53	53					53					1113	31						1144										1144		1266
5																																													
6	U. S. of America		NE ¼ of NW ¼																																										
7	"		NW ¼ of NW ¼																																										
8	"		SW ¼ of NW ¼																																										
9	"		SE ¼ of NW ¼																																										
10																																													
11	"		NE ¼ of SW ¼																																										
12	"		NW ¼ of SW ¼																																										
13	First St. Elk. Dry River		SW ¼ of SW ¼				40			No	320			320		107	107				SOLD FOR TAXES	107					2146	62						2308	PAID IN FULL	AUG 7 1939	9479				3128		Abated to 3044 34		# 6235
14	" "		SE ¼ of SW ¼				40			No	320	36		360		120	120				SOLD FOR TAXES	120					2519	70						2589	PAID IN FULL	AUG 7 1939							2728		1767 Abated
15																																													
16	Harry A. White		NE ¼ of SE ¼				40			No	160			160		53	53					53					1113	31						1144	2nd Half Paid	NOV 13 1939	9724 6553		3302		3302					
17	"		NW ¼ of SE ¼				40			No	200			200		67	67					67					1407	39						1446	2nd Half Paid	NOV 13 1939										
18	"		SW ¼ of SE ¼				40			No	280			280		93	93					93					1953	54						2007	2nd Half Paid	NOV 13 1939										
19	"		SE ¼ of SE ¼				40			No	280			280		93	93					93					1953	54						2007	2nd Half Paid	NOV 13 1939										
20																																													
							400				2404	36		2440		745	745					745					15643	434						16077												

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000; Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and other Structures (Dollars)	True and Full Value of Machinery Formerly Coded to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount of $1000 per event Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE¼ of NE¼		18	142	76		Un												
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	J. Cooper	S	~~NW¼ of NW¼~~ Lot 1				37.77			No	150			150		50	50				
8	"	S	~~SW¼ of NW¼~~ " 2				38.17			No	152			152		51	51				SOLD FOR TAXES
9	U. S. of America		SE¼ of NW¼																		SOLD FOR TAXES
10																					
11	"		NE¼ of SW¼																		
12	"		~~NW¼ of SW¼~~ " 3																		
13	"		~~SW¼ of SW¼~~ " 4																		
14	"		SE¼ of SW¼																		
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	L. L. Page, Jr.		NW¼ of SE¼				40			No	160			160		53	53				
18	Robert Ware		SW¼ of SE¼ less 2 ac				38			Yes	365	100		365		73	73				SOLD FOR TAXES
19	Roy Coleman		10 ac of S W¼ of SE¼				2			Yes	40	36		76		15	15				
20	Robert Ware		SE¼ of SE¼				40			Yes	240			240		48	48				
							195.87				1008	136		1144		136	390				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 29.796 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... rate ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2																											
3																											
4																											
5																											
6																											
7	50					1050	79						1079												1079		
8	51					1071	30						1101												1101		
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17	53					1113	30						1143	2nd Half Paid	NOV 8 - 1939	9679		572		571							
														1st Half Paid	JUN 22 1939	6972											
18	73					1533							1533	PAID IN FULL	AUG 7 - 1939	7636				1533	38						
19	15					315							315	2nd Half Paid	OCT 31 1939	9347				157							
														1st Half Paid	MAY 24 1939	7347		158									
20	48					1008							1008	PAID IN FULL	AUG 7 - 1939	7679				1008	25						
	290					6090	89						6179														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Buildings Commonly Erected in Rail Lines (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands and all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	19	143	26	40														
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		~~NW ¼ of NW ¼~~ Lot 1																		
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		~~NW ¼ of SW ¼~~ " 3																		
13	"		~~SW ¼ of SW ¼~~ " 4																		
14	"		SE ¼ of SW ¼																		
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	L. A. Lagey Jr.		NW ¼ of SE ¼				40			No	200			200		67	67				
18	P. C. Ramsey S		SW ¼ of SE ¼				40			No	200			200		67	67				SOLD FOR TAXES
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							80				400			400		134	134				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17	67					1407	39						1446		2nd Half Paid	NOV 8 - 1939	7236		723		723						
18	67					1407	39						1446		1st Half Paid	JUN 22 1939	6772								1446		
19																											
20																											
	134					2814	78						2892														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Not Assessable to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exclusion $2 per cent Class 1B (Dollars)	Assessed Value of Homesteads at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections in Five Months in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	Oliver L. Thomas		NE ¼ of NE ¼	20	143	26	40	Lin	Yes	294			294	59		59					59					1739						1739											1239		
2	State of Minnesota		NW ¼ of NE ¼																																									
3	U. S. of America		SW ¼ of NE ¼																																									
4	Clara Best Land Co.		SE ¼ of NE ¼				40		Yes	319	110		429	86		86					86					1806						1806											1806		
5																																												
6	State of Minnesota		NE ¼ of NW ¼																																									
7	U. S. of America		NW ¼ of NW ¼																																									
8	"		SW ¼ of NW ¼																																									
9	"		SE ¼ of NW ¼																																									
10																																												
11	"		NE ¼ of SW ¼																																									
12	"		NW ¼ of SW ¼																																									
13	"		SW ¼ of SW ¼																																									
14	"		SE ¼ of SW ¼																																									
15																																												
16	Doha O'Neilas		NE ¼ of SE ¼				40		Yes	440	753		1193	239		239					239					5018						5018											5018		
17	"		NW ¼ of SE ¼				40		Yes	265			265	53		53					53					1113						1113											1113		
18	U. S. of America		SW ¼ of SE ¼																																									
19	P. E. Bartell		SE ¼ of SE ¼				40		Yes	436	274		700	140		140					140					2939						2939											2939		3253
20																																												
							200			1744	1137		2881	577		577					577					12115						12115													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number or Acres of Land: Acres	Hm's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Exclusively Used in Real Estate (Dollars)	Total True and Full Value of Real Estate, including all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Equivalent in Value of Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands, including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Federal Farm State Bank		1	NE ¼ of NE ¼	21	143	21	40	Un		No	300	70		370		123	123				
State of Minnesota		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
U. S. of America		4	SE ¼ of NE ¼																		
		5																			
Claus Rust Land Co.		6	NE ¼ of NW ¼				40			No	280			280		93	93				
"		7	NW ¼ of NW ¼				40			No	320			320		107	107				
Oliver L. Thomas		8	SW ¼ of NW ¼				40			Yes	315	119		434	87		87				SOLD FOR TAXES
"		9	SE ¼ of NW ¼				40			Yes	475			475	95		95				SOLD FOR TAXES
		10																			
Orin N. Nimlos		11	NE ¼ of SW ¼				40			Yes	222			222	44		44				SOLD FOR TAXES
		12	NW ¼ of SW ¼				40			Yes	320	60		380	76		76				SOLD FOR TAXES
~~Claus Rust Land Co.~~ Ruth & Vernon Burgess		13	SW ¼ of SW ¼				40			Yes	291	76		367	73		73				
U. S. of America		14	SE ¼ of SW ¼																		
		15																			
"		16	NE ¼ of SE ¼																		
O. Clifford Tetlall		17	NW ¼ of SE ¼				40			Yes	357	60		417	83		83				SOLD FOR TAXES
U. S. of America		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			
							366				2880	285		3165	458	323	781				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to Fin. Monday in January 1940	Penalty	Delinquent on Fin. Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
20.75 Mills																									
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
123					7587	71						7653										Abated	1922 1923 1924		1922 1923 1924
93					1953	54						2007	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 27 1939	9924 6533		2158		2157						
107					2246	62						2308	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 27 1939											
87					1827							1827											1827		
95					1995							1995											1995		
44					924							924											924		
76					1596							1596											1596		
73					1533							1533	PAID IN FULL	NOV 2 - 1939	9955				1533	54					
83					1743							1743											1743		
781					16399	187						16586													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Twn. or Block	Range	Number of Acres of Land: Acres	Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Buildings Exempt from Taxation	Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount do per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Peter & Cora Walroth		1	NE ¼ of NE ¼		77143 N		40		1m	Yes	280			280	56	[illegible]	56				SOLD FOR TAXES
	" "		2	NW ¼ of NE ¼ less 1 ac for Fulton Pool				39			No	312			312		104	104				SOLD FOR TAXES
	John B. Makowsky		3	SW ¼ of NE ¼				40			Yes	356	130		486	97		97				SOLD FOR TAXES
	"		4	SE ¼ of NE ¼				40			Yes	295			295	59		59				SOLD FOR TAXES
			5																			
	Elizabeth & Eva Dillard		6	NE ¼ of NW ¼ less 1 ac. sch.				39			No	273			273		91	91				
	C. E. Clemons	S	7	NW ¼ of NW ¼				40			No	200			200		67	67				SOLD FOR TAXES
	U. S. of America		8	SW ¼ of NW ¼																		
	"		9	SE ¼ of NW ¼																		
			10																			
	"		11	NE ¼ of SW ¼																		
	"		12	NW ¼ of SW ¼																		
	"		13	SW ¼ of SW ¼																		
	"		14	SE ¼ of SW ¼																		
			15																			
	U. S. of America		16	NE ¼ of SE ¼																		
	"		17	NW ¼ of SE ¼																		
	"		18	SW ¼ of SE ¼																		
	"		19	SE ¼ of SE ¼																		
			20																			
								238				1716	130		1846	212	263	474				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. 77 Rate 58 Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Total Taxes	Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	56		1176				1176										1176		
2	104		2183	60			2243										2243		
3	97		2037				2037										2037		
4	59		1239				1239										1239		
5																			
6	91		1911	53			1964	2nd Half Paid 1st Half Paid OCT 27 1938 JUN 14 1939	8341 5407		982		982						
7	67		1407	39			1446										1446		
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
	474		9953	157			10105												

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

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundr.	No. School District	Initiate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads not to exceed $1000 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	Hundr.			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U.S. of America		NE ¼ of NE ¼		72	142	40			No											
2	State of Minnesota		NW ¼ of NE ¼																		
3	U.S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Carl Ewing & Mable M. Montgomery		NE ¼ of NW ¼				40			No	295			295		98	98				SOLD FOR TAXES
7	U.S. of America		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	U.S. of America		SE ¼ of SE ¼																		
20																					
							40				295			295		98	98				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 70.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6	98					2058	57						2115												2115	
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	98					2058	57						2115													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Tax Delinquent Homestead	Assessor's Valuation: True and Full Value of Lands (Including all Structures and Improvements) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands, Structures, Improvements, and Machinery Dollars	Assessed Value of Homesteads up to Amount of $1000 (Class 3B) Dollars	Assessed Value of Remainder at 33⅓ per cent (Class 3) Dollars	Total Assessed Value of Lands (including all Structures, Improvements, and Machinery) Dollars	Equalized Values: Total Assessed Value Equal to the Issue of Review Dollars	Total Assessed Value Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼				24.43	N		Un											
2	Virgil M. Jorgensen		NW ¼ of NE ¼				40			No	280			280		93	93				SOLD FOR TAXES
3	U. S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Ralph M. McCard		NE ¼ of NW ¼				40			No	280			280		93	93				
7	U. S. of America		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							80				560			560		186	186				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 27.7 Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 5.81 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	$ cts.	$ cts.	Total Taxes $ cts.	Paid: When Paid Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																									
2	93					1953	54						2007										2007		
3																									
4																									
5																							1446		
6	93					1953	54						2007								Abated		1446		1446
7																									
8																									
9																									
10																									
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20																									
	186					2906	108						4014												

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Salem, Cass County, Minnesota, for Taxes for the Year 938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indefinite Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Machinery actually Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed $1000 (not over Class 3B) (Dollars)	Assessed Value of Remainder as 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes ($)
1	U.S. of America		NE ¼ of NE ¼				72.43	26		Un											
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	~~John Stoshopf~~	U.S. of America	NE ¼ of NW ¼				40			No	200			200		67	67				
7	×	"	NW ¼ of NW ¼				40			No	200			200		67	67				
8	×	"	SW ¼ of NW ¼				40			No	200			200		67	67				
9	×	"	SE ¼ of NW ¼				40			No	200			200		67	67				
10																					
11	U.S. of America		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							160				800			800		268	268				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 77.96 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6	67					1407	39						1446
7	67					1407	39						1446
8	67					1407	39						1446
9	67					1407	39						1446
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	268					5678	156						5784

	Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1												
2												
3												
4												
5												
6	Canceled Fort Band									1446	Cancelled	
7	Do									1446	Do	
8	Do									1446	Do	
9	Do									1446	Do	
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead
1	U. S. of America		N E ¼ of N E ¼	26	143	26			Un	
2	"		N W ¼ of N E ¼							
3	"		S W ¼ of N E ¼							
4	"		S E ¼ of N E ¼							
5										
6	"		N E ¼ of N W ¼							
7	"		N W ¼ of N W ¼							
8	"		S W ¼ of N W ¼							
9	"		S E ¼ of N W ¼							
10										
11	State of Minnesota		N E ¼ of S W ¼							
12	"		N W ¼ of S W ¼							
13	"		S W ¼ of S W ¼							
14	"		S E ¼ of S W ¼							
15										
16	U. S. of America		N E ¼ of S E ¼							
17	"		N W ¼ of S E ¼							
18	State of Minnesota		S W ¼ of S E ¼							
19	"		S E ¼ of S E ¼							
20										

	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

	Valuations by School Districts as Equalized by Tax Commission: District No. …… Rate …… Mills (Dollars)	District No. …… Rate …… Mills (Dollars)	District No. …… Rate …… Mills (Dollars)	District No. …… Rate …… Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption …… Mills ($ cts.)	State Tax on Non-Homestead …… Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. …… ($ cts.)	Ditch No. …… ($ cts.)	…… ($ cts.)	…… ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and other Structures	True and Full Value of Improvements not included in Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to (nominal) 20 per cent Class 3B	Assessed Value of Residences at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U S of America		NE ¼ of NE ¼	27	143	26			Lu												
2	Anna Montgomery		NW ¼ of NE ¼				40			No	320	124		444		148	148				
3	State of Minnesota		SW ¼ of NE ¼																		
4	U S of America		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	D. D. Payne	S	NW ¼ of SW ¼				40			No	160			160		53	53				SOLD FOR TAXES
13	State of Minnesota		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15																					
16	U S of America		NE ¼ of SE ¼																		
17	State of Minnesota		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	U S of America		SE ¼ of SE ¼																		
20																					
							80				480	124		604		201	201				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	148					3107	86						3193											3193		
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12	53					1113	31						1144											1144		
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	201					4220	117						4337													

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

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Nos.	No. School District	Intestate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE¼ of NE¼	28	140	76															
2	State of Minnesota		NW¼ of NE¼																		
3			SW¼ of NE¼																		
4	U. S. of America		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	Wm. E. Hauchins		NW¼ of NW¼ Chas. Lacrebuch				39.60			Yes	396	255		651	130		130				SOLD FOR TAXES
8	Theresa V. Clemons		N½ of SW¼ of NW¼ " 1½ acs				18.50			Yes	208	132		340	68		68				SOLD FOR TAXES
9	U. S. of America		SE¼ of NW¼																		
10	Shaw Lake St. Bank		S½ of SW¼ of NW¼				20			No	200	157		357		119	119				SOLD FOR TAXES
11	U. S. of America		NE¼ of SW¼																		
12	Paul Daniels		N½ of NW¼ of SW¼				20			No	225			225		75	75				SOLD FOR TAXES
13	U. S. of America		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15	Mary Frances Lorraine Marjorie Johnson		S½ of NW¼ SW¼				20			No	198	157		355		118	118				
16	U. S. of America		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	Geo. A. Mahovsky		SW¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
19	"		SE¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
20	Jennie E. Sharples		1½ acs in SW cor of N½ of SW¼ of NW¼				1.50			No	30	100		130		43	43				SOLD FOR TAXES
							199.60				1577	801		2378	198	461	659				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	74.95 Mills																									
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2																										
3																										
4																										
5																										
6																										
7	130					2.79							7.79											2.79		
8	68					1.48							1.48		1st Half Paid JUN 6 1939		5.65	7.14						7.14		7.90
9																										
10	119					2.98	6.9						25.67								Abated to 1939	14.91	23.71	10.76	6.50	Abated
11																										
12	75					1.57	5	44					16.19											16.19		
13																										
14																										
15	118					2.47	6.8						25.45								Abated to 1939	17.18	17.91	7.54	6.37	Abated
16																										
17																										
18	53					1.13	3.1						11.44											11.44		
19	53					1.13	3.1						11.44											11.44		
20	43					9.02	2.5						9.28											9.28		
	659					138.36	76.8						141.04													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Structures for which Exemption has been Made (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Limit at 40 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
~~Earl C. & Ruth Foley~~	Edward & Della Paul Fogel	N½ of NE¼ of NE¼				79.40	19	~~No~~ Yes	216	260		466		93	93				
U. S. of America		NW¼ of NE¼	2																
"		SW¼ of NE¼	3																
Ebay Lake St. Bank		SE¼ of NE¼	4			37.50		No	268			268		89	89				SOLD FOR TAXES
Paul Daniels		S½ of NE¼ NE¼	5			19.50		Yes	231	230		461		90	90				SOLD FOR TAXES
U. S. of America		NE¼ of NW¼	6																
"		NW¼ of NW¼	7																
"		SW¼ of NW¼	8																
"		SE¼ of NW¼	9																
			10																
D. B. Walker		NE¼ of SW¼	11			44.75		No	269			269		90	90				SOLD FOR TAXES
U. S. of America		NW¼ of SW¼	12																
~~Maurice J. Godfrey~~	~~Tek Land Bank St. Paul~~	SW¼ of SW¼				44.33		Yes	598	445		1043	209		209				SOLD FOR TAXES
"	"	SE¼ of SW¼ less 1 acre	14			42.85		Yes	639			639	~~106~~ 106		~~106~~ 106				SOLD FOR TAXES
			15																
Mary Bancroft & Bessie Magers Johnson		NE¼ of SE¼	16			38.66		No	333			333		111	111				
U. S. of America		NW¼ of SE¼	17																
"		SW¼ of SE¼	18																
"		SE¼ of SE¼	19																
			20																
						247.16			2433	935		3358	~~499~~ 498	290	788				

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 4.8 Mills	Total General Tax	Special Taxes: Ditch No.	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
93		1953				1953											1953		2161
89		1869	57			1971	PAID IN FULL	SEP 13 1939	7933				1921	28					
90		1890				1890											1890		
90		1890	57			1947											1947		
209		4388				4388	PAID IN FULL	MAY 23 1939											
106		2225				2225	PAID IN FULL	MAY 23 1939	4817		6613								
111		2330	64			2394											Attached to		1633
788		16545	168			16713													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres at Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Machinery Per Cent of Value as Built Home (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Same as 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	30	142	26															
2	P. C. Ramsey	S	NW ¼ of NE ¼				40			No	200			200		67	67				SOLD FOR TAXES
3	Mrs. Oliver L. Thomas	S	SW ¼ of NE ¼				40			No	200			200		67	67				SOLD FOR TAXES
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	U. S. of America		~~NW ¼ of NW ¼~~ Lot 1																		
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 2																		
9	"		SE ¼ of NW ¼																		
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	State of Minnesota		~~NW ¼ of SW ¼~~ " 3																		
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							80				400			400		134	134				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2	67					14 07	39						14 46														14 46	
3	67					14 07	39						14 46														14 46	
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	134					78 14	78						78 97															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	W½	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Improvements as indicated at 33⅓ per cent Class III (Dollars)	Assessed Value of Lands and Improvements as indicated at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the State Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	31	148	36				Yes											
2	Jacob Schmoldt		NW ¼ of NE ¼				40			No	280			280		93	93				SOLD FOR TAXES
3	State of Minnesota		SW ¼ of NE ¼																		
4	Rob M. Patterson & Rob M. Corbett		SE ¼ of NE ¼				40			No	320			320		107	107				SOLD FOR TAXES
5																					
6	Jacob Schmoldt		NE ¼ of NW ¼				40			No	280			280		93	93				SOLD FOR TAXES
7	Dominickus Bellweg		~~NW ¼ of NW ¼~~ Lot 1				40.37			No	283			283		94	94				
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																		
9	Jacob Schmoldt		SE ¼ of NW ¼				40			No	240			240		80	80				SOLD FOR TAXES
10																					
11	"		NE ¼ of SW ¼				40			No	200			200		67	67				SOLD FOR TAXES
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																		
13	"		~~SW ¼ of SW ¼~~ " 4																		
14	State of Minnesota		SE ¼ of SW ¼																		
15																					
16	Jens J. Opsahl		NE ¼ of SE ¼				40			Yes	410			410	87		87				
17	"		NW ¼ of SE ¼				40			Yes	200			200	40		40				
18	U. S. of America		SW ¼ of SE ¼																		
19	John A. Anderson		SE ¼ of SE ¼				40			No	353			353		118	118				SOLD FOR TAXES
20																					
							360.37				2566			2566	127	654	774				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption		State Tax on Non-Homestead		Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2	93					1953	54								2007 54	PAID IN FULL	DEC 29 1939	10557						2007	161			
3																												
4	107					2246	67								2308											2308		
5																												
6	93					1953	54								2007 54	PAID IN FULL	DEC 29 1939	10557						2007	161			
7	94					1974	55								2029 55	PAID IN FULL	MAR 9 1939	2197	2029									
8																												
9	80					1680	46								1726 46	PAID IN FULL	DEC 29 1939	10557						1726	136			
10																												
11	67					1407	39								1446 39	PAID IN FULL	DEC 29 1939	10557						1446	114			
12																												
13																												
14																												
15																												
16	82					1722									1722 16	PAID IN FULL	JUN 7 - 1939											
17	40					840									840 17	PAID IN FULL	JUN 7 - 1939	5543		25 67	✓							
18																												
19	118					2477	69								2546 69											2546		
20																												
	774					16257	379								16631													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Exempt, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Equalization Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	3	143	26		Un													
2	Leroy Brown		NW¼ of NE¼				40			Yes	405	174		579	106		106				
3	U.S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	Charley Carlson		NE¼ of NW¼				40			No	317	166		483		159	159				SOLD FOR TAXES
7	U.S. of America		NW¼ of NW¼																		
8	Chas. H. Godfrey		SW¼ of NW¼				40			Yes	457	710		1167	233		233				
9	Charley Carlson		SE¼ of NW¼				40			No	247			247	82	82	82				SOLD FOR TAXES
10																					
11	"		~~NE¼ of SW¼~~ Lot 1				54.70			No	387			387		129	129				SOLD FOR TAXES
12	Chas. H. Godfrey		NW¼ of SW¼				40			Yes	457			457	90		90				
13	John A. Anderson		~~SW¼ of SW¼~~ . 1				47			No	374	233		607		202	202				SOLD FOR TAXES
14			SE¼ of SW¼																		
15																					
16	U.S. of America		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		~~SW¼ of SE¼~~ . 3																		
19	"		SE¼ of SE¼																		
20																					
							338.70				2629	1233		3862	429	570	999				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 107.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																												
2	106					77.75							77.75	2nd Half Paid 1st Half Paid	OCT 26 1939 MAY 18 1939	9-49 4021				11.13		11.14						
3																												
4																												
5																												
6	159					83.38	9.25						34.30														34.30	
7																												
8	233					48.97							48.97	PAID IN FULL	MAY 3 1939			33465		48.97								
9	82					17.77	4.8						17.70														17.70	
10																												
11	127					26.66	7.4						27.40														27.40	
12	90					18.90							18.90	PAID IN FULL	MAY 3 1939			33465		18.90								
13	202					42.41	11.7						42.58														43.58	
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	999					209.74	3.31						213.05															

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	No.	No. School District	Indicate House Stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Formerly Known as Fixed Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Limited 40 per cent Class 3B (Dollars)	Assessed Value of Homesteads at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE¼ of NE¼				33.43 x6														
2	"		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	Lillian Dale		NW¼ of NW¼				40		1	Yes	379	63		392		78	78				SOLD FOR TAXES
8	U. S. of America		SW¼ of NW¼																		
9	"		SE¼ of NW¼																		
10																					
11	"		NE¼ of SW¼																		
12	"		NW¼ of SW¼																		
13	"		SW¼ of SW¼																		
14	"		SE¼ of SW¼																		
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	U. S. of America		NW¼ of SE¼																		
18	"		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							40				379	63		392		78	78				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7	78					1638							1638	PAID IN FULL	OCT 31 1938	9174				1638 57						
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	78					1638							1638													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 5

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	10's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands and Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Largest 40 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 5 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	24	142	26			Elm												
2	"		NW ¼ of NE ¼																		
3	U. S. of America		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	"		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	J. W. Nygren		NE ¼ of SW ¼				40			No	240	20		260		87	87				SOLD FOR TAXES
12	Joseph L. Larson		NW ¼ of SW ¼				40			No	240			240		80	80				SOLD FOR TAXES
13	State of Minnesota		SW ¼ of SW ¼																		
14	A. L. Menton		SE ¼ of SW ¼				40			Yes	400	40		440	88		88				SOLD FOR TAXES
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							160				880	60		940	88	167	255				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	87					1877	51						1878											1878		
12	80					1680	46						1726											1726		
13																										
14	88					1848							1848	Part Paid		31	428							1420		1571
15																										
16																										
17																										
18																										
19																										
20																										
	255					5355	97						5457													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (about 20 per cent Class 3B) (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
	U. S. of America		NE ¼ of NE ¼	35	143	26				Ves											
	"		NW ¼ of NE ¼																		
	"		SW ¼ of NE ¼																		
	"		SE ¼ of NE ¼																		
5																					
	State of Minnesota		NE ¼ of NW ¼																		
	"		NW ¼ of NW ¼																		
	"		SW ¼ of NW ¼																		
	"		SE ¼ of NW ¼																		
10																					
	U. S. of America		NE ¼ of SW ¼																		
	"		NW ¼ of SW ¼																		
	"		SW ¼ of SW ¼																		
	"		SE ¼ of SW ¼																		
15																					
	"		NE ¼ of SE ¼																		
	State of Minnesota		NW ¼ of SE ¼																		
	U. S. of America		SW ¼ of SE ¼																		
	"		SE ¼ of SE ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
														1														
														2														
														3														
														4														
														5														
														6														
														7														
														8														
														9														
														10														
														11														
														12														
														13														
														14														
														15														
														16														
														17														
														18														
														19														
														20														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Edwin L. Grundahl	S	1	NE ¼ of NE ¼	36	143	26	40		Un	No	160			160		53	53				SOLD FOR TAXES
"	S	2	NW ¼ of NE ¼				40			No	160			160		53	53				SOLD FOR TAXES
Daniel T. Buck	S	3	SW ¼ of NE ¼				40			No	160			160		53	53				SOLD FOR TAXES
"	S	4	SE ¼ of NE ¼				40			No	160			160		53	53				SOLD FOR TAXES
		5																			
Carl L. Grundahl	S	6	NE ¼ of NW ¼				40			No	160			160		53	53				SOLD FOR TAXES
"	S	7	NW ¼ of NW ¼				40			No	160			160		53	53				SOLD FOR TAXES
U. S. of America		8	SW ¼ of NW ¼																		
"		9	SE ¼ of NW ¼																		
		10																			
Otto B. Brost	S	11	NE ¼ of SW ¼				40			No	160			160		53	53				SOLD FOR TAXES
"	S	12	NW ¼ of SW ¼				40			No	160			160		53	53				SOLD FOR TAXES
Margaret Sayer	S	13	SW ¼ of SW ¼				40			No	160			160		53	53				SOLD FOR TAXES
U. S. of America		14	SE ¼ of SW ¼																		
		15																			
Ernest W. Grundahl	S	16	NE ¼ of SE ¼				40			No	160			160		53	53				
"	S	17	NW ¼ of SE ¼				40			No	160			160		53	53				
Ole Jorgenson		18	SW ¼ of SE ¼				40			No	160			160		53	53				SOLD FOR TAXES
"		19	SE ¼ of SE ¼				40			No	160			160		53	53				SOLD FOR TAXES
		20																			
							520				2080			2080		689	684				
			Grand Total				6937	66													

	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate [illegible] Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1	53					1113	31						1144	1											1144		
2	53					1113	31						1144	2											1144		
3	53					1113	31						1144	3											1144		
4	53					1113	31						1144	4											1144		
5														5													
6	53					1113	30						1143	6											1143		
7	53					1113	30						1143	7											1143		
8														8													
9														9													
10														10													
11	53					1113	30						1143	11											1143		
12	53					1113	31						1144	12											1144		
13	53					1113	31						1144	13											1144		
14														14													
15														15													
16	53					1113	31						1144	16											1144		
17	53					1113	31						1144	17											1144		
18	53					1113	31						1144	18											1144		
19	53					1113	31						1144	19											1144		
20														20													
	689					14469	400						14869														
	G.T. 14025			+4rd. A.		G.T. 2944.97	G.T. 5837-14						G.T. 3003.84														

UNPLATTED

FORM 6

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Salem, County of Cass, Minnesota, 1938

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed (Acres / 100ths)	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 1	785 39	1480			1480		495	495				
" " " " " 2	440 70	1880			1880		675	675				
" " " " " 3	345 55	1384			1384		460	460				
" " " " " 4												
" " " " " 5												
" " " " " 6	80	320			320		106	106				
" " " " " 7												
" " " " " 8												
" " " " " 9	440	22			22		7	7				
" " " " " 10	327	1921	253		2174	291	240	531				
" " " " " 11	120	480			480		159	159				
" " " " " 12	40	200			200		67	67				
" " " " " 13	280	1880			1880		625	625				
" " " " " 14	360	2330	424		2754	301	416	717				
" " " " " 15	640	4378	737		5115	589	725	1314				
" " " " " 16	320	1967	396		2363		789	789				
" " " " " 17	400	2204	36		2240		745	745				
" " " " " 18	195 89	1008	136		1144	136	154	290				
" " " " " 19	80	400			400		134	134				
	3913 93											
	3913 93	21799	2037		23836	1317	5747	7064				

UNPLATTED

FORM 6

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Salem, County of Cass, Minnesota, 1938

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed (Acres / 100ths)	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 70	700	1744	1137		2881	577		577				
" " " " " 71	360	2880	385		3265	458	323	781				
" " " " " 72	738	1716	130		1846	212	262	474				
" " " " " 73	40	295			295		98	98				
" " " " " 74	80	560			560		186	186				
" " " " " 75	160	800			800		268	268				
" " " " " 76												
" " " " " 77	80	480	124		604		201	201				
" " " " " 78	199 60	1577	801		2378	198	461	659				
" " " " " 79	247 76	2433	925		3358	498	290	788				
" " " " " 80	80	400			400		134	134				
" " " " " 81	360 37	2566			2566	122	652	774				
" " " " " 82	298 70	2629	1233		3862	429	570	999				
" " " " " 83	40	324	63		387	78		78				
" " " " " 84	120	880	60		940	88	167	255				
" " " " " 85												
" " " " " 86	520	2080			2080		689	689				
" " " " "												
" " " " "												
	3023 73											
	3023 73	21369	4858		26227	2659	4301	6960				
G.T.	6937.66	43168	6895		50063	3977	10048	14025				