ASSESSMENT & TAX LIST

Salem

1939

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 20, 1939

M. E. Harrington 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 1939, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

[illegible signature] County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

Sec. 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. 1999. 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. 2023. 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 the 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 with 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. 2033. 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.

Sec. 1993. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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 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 per cent and 40 per cent 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.

Salem

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 *or or before the third Monday in APRIL, of each year.*

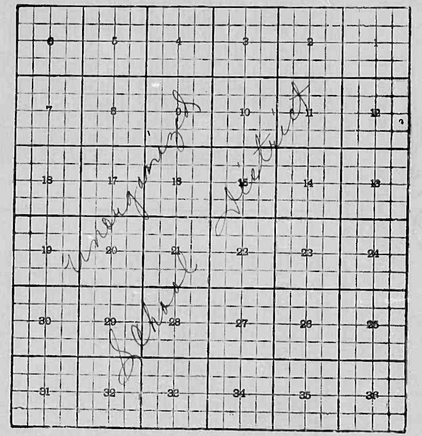
The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *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. 26 Mer. P. M.



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

FORM 1

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 Originally Planted in Rows (Rows not less than 12 feet apart each way)	Have the Trees been kept in Good Condition by Cultivation or that may have died each year	Condition of Trees	REMARKS

I hereby certify that 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 9250, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated ..... *1939.*

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

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1939.

FORM 325 WILLIS-DUFFY PRINTING, MINNEAPOLIS

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

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

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: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Dwellings and Other Structures (Dollars)	STRUCTURES & IMPROVEMENTS: 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 25% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (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)

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 1939.

Witness my hand and official seal this 31 day of December, 1939.

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Salem in said County for the year 1939, as specified above, and amounting to $2,795 84/100 (two thousand seven hundred ninety-five 84/100 DOLLARS)

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township of Salem in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

W. T. McKeown
M. C. O.
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Salem in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.

(SEAL)

L. C. Peterson
County Auditor

Assessor's Ret

FORM 34 DILLON-GATES CORPORATION, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS

Levied in the Town of Salem

No. School District	Valuation of Money and Credits	Valuation by School Districts: Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures	Personal Property	Total Value of all Property Except Money and Credits	Rate of State Taxes: State Rev.	State Sch'l	Textbook Inv. & Rev. Fund	Debt	Total Rate of State Tax	Rate of County Taxes: Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Rate of Town, City or Village Taxes: Town Rev.	Town R.&B.	1 Mill Dep.	Town State Loan	Town Bldg.	Fire Patrol	Debt Bldg.	Total Rate of Town, City or Village Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Unc.		11357		1335	12692	10	173.34	370		637	2228	169	191	1162	1457	7348	5.15	1.				5.5	.25	16.
								362		362														

RATES AND TAXES

Cass County, State of Minnesota

No. School District	Rate of School Taxes: Local 1 Mill	Special	State Sch'l Loan	Def.				Total Rate of Sch'l Tax	Total Rate of All Taxes	Taxes Levied: Local 1 Mill	Special	Dep. Bldg.	State Loan	Total School Tax	All Other Taxes: Funds	Date	Amounts
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills								
Unc.	1.	.5	.5	.5	.5			3.5	24.43	1136	17036	5679	5906	35736	State Revenue		963
	1.	.30	.5	.5	.5			4.3	27.93	133	4005	667	695	6167	State School		10778
															Teachers' Insurance and Retirement Fund		2598
															Debt Ser. A		3240
																	3179
															A		1458
															County Revenue		28157
															County Road and Bridge		2145
															County Poor		2457
															County Road and Interest		19838
															County Old Age Assistance		18873
															Town Revenue		6346
															Town Road and Bridge		19031
															Town 1 Mill Dragging		1269
															Town State Loan		
															Town Building		
															Town Fire Patrol		6346
															Telephone		6346
															Drinking		951.90
															School Local 1 Mill		1269
															School Special		21041
															School State Loan		6346
															School Delinquency		6346
															School Bldg		6601
															Money and Credits		
															TOTAL		279584

Total No. Acres 5376.67 Total Levy $ 279584 Book Footing $ 279584

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 abstract showing the valuations of the taxable property in said County, in the town of Salem in the year A. D. 1939, the several rates of taxation and details of the several Tax Funds levied thereon for the year A. D. 1939.

Witness my hand and official seal this 31 day of December A. D. 1939.

L. C. Peterson County Auditor

SEAL

Assessor's Re

FORM 3½ WILD RICE PRINTING, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Town of Salem, Cass County, Minnesota.

FUNDS	March Settlement 1940	June Settlement 1940	Nov. Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	139	813							
State School	2417	718							
Teachers' Ins. and Ret. Fund									
County Revenue	850	4966							
County Road and Bridge	65	378							
County Poor	732	4278							
County Bond and Interest	599	3499							
County Old Age Assistance	570	3329							
Town Revenue	191	1119							
Town Road and Bridge	574	3358							
Town 1 Mill Dragging	39	230							
Town State Loan Building	2872	16792							
Town Building Phone	191	1119							
Town Fire Patrol	196	1119							
School Local 1 Mill	38	234							
School Special	1011	3553							
State Loan School	191	1119							
School Building	199	1165							
School Deficiency	191	1119							
Money and Credits									
TOTALS	8889	48898							

SCHOOL DISTRICTS	MARCH SETTLEMENT Local 1 Mill	Special	Dif.	Total	JUNE SETTLEMENT Local 1 Mill	Special	Dif.	Total	NOVEMBER SETTLEMENT Local 1 Mill	Special	Total	DISPUTED SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER TO JANUARY Local 1 Mill	Special	Total	Total Collected	Balance Uncollected
School District No. Cass	38	1011		1191	16	30	704	3553			11	1197	80						
" " "	199		Dif.	4911			1165		Dif.	1119									
" " "																			
" " "																			
" " "																			
" " "																			
" " "																			
" " "																			
TOTALS	237	10 11		3816	30		43	69 3553			7238	71	80						

Form 4 CD (Revised 1939)

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

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 1939.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate 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 Homestead at 20% per cent up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
C.J. + Maude J. Peay	1	~~NE¼ of NE¼~~ Lot 1	1	143	26	40	40		no											
" "	2	~~NW¼ of NE¼~~ " 2				40	13		"											
" "	3	S W¼ of NE¼				40			"											
State of Minnesota	4	S E¾ of NE¼																		
	5																			
Celia M. Godfrey	6	~~N E¼ of NW¼~~ " 3				40	22		no											SOLD FOR TAXES
	7	N W¼ of NW¼																		
	8	S W¾ of NW¼																		
"	9	S E¼ of NW¼				40			"											SOLD FOR TAXES
	10																			
Geo. E. Godfrey	11	N E¼ of S W¼				40			"											
U.S. of America	12	N W¼ of S W¼																		SOLD FOR TAXES
"	13	S W¼ of S W¼																		
"	14	S E¼ of S W¼																		
	15																			
"	16	N E¼ of S E¼																		
Geo. E. Godfrey	17	N W¼ of S E¼				40			no											
State of Minnesota	18	S W¼ of S E¼																		SOLD FOR TAXES
U.S. of America	19	S E¼ of S E¼																		
	20																			
						280	37													

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 24 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
93					1993	59						2052	1	PAID IN FULL	MAY 24 1940												
69					1436	43						1479	2	PAID IN FULL	MAY 21 1940	4587		5010									
69					1436	43						1479	3	PAID IN FULL	MAY 21 1940												
													4														
													5														
69					1436	43						1479	6														
													7														
													8														
69					1436	43						1479	9														
													10														
69					1436	43						1479	11											1479		1597	
													12														
													13														
													14														
													15														
													16														
69					1436	43						1479	17											1479		1597	
													18														
													19														
													20														
495					10609	317						10926															

For B. & C.D. Bills-to the County Auditor.

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 $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	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including 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 Homestead up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent 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 the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		~~NE ¼ of NE ¼~~	Lot 1	2	143	26		Yes												
2	"		~~NW ¼ of NE ¼~~	" 2																	
3			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼																		
5																					
6	"		~~N E ¼ of NW ¼~~	" 3																	
7	"		~~NW ¼ of NW ¼~~	" 4																	
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11			NE ¼ of S W ¼																		
12	"		NW ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16			NE ¼ of S E ¼																		
17			NW ¼ of S E ¼																		
18	Michael Hendrickson	State of Minnesota	S W ¼ of S E ¼				40		no												
19	Bertil Christiansen		S E ¼ of S E ¼				40		"												
20																					SOLD FOR TAXES
							80														

	Valuations by School Districts as Equalized by Tax Commission: District No. 45 Rate 31.4 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 6.57 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent as First Monday in January 1941	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																										
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11																										
12																										
13																										
14																										
15																										
16																										
17																										
18	~~53~~					1436	~~34~~						~~470~~ Omitted State Land													
19	67					1436	43						1479	✓												
20																										
	120					2572	77						2649													

Form 4 CD [illegible]

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 $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	Mths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land and Other Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Attributable to Real Estate (Dollars)	Total True and Full Value of Land, 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 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 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. 1621 Rate 34.4 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 6.87 mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.
Thos. H. Strizich		1 NE¼ of NE¼ Lot 1	3	143	26	53	Un	no												SOLD FOR TAXES	71					1522	45						1567
		2 NW¼ of NE¼																																		
"		3 S.W¼ of NE¼ " 2				37	55		"											SOLD FOR TAXES	51					1093	32						1125
"		4 S E¼ of NE¼				40			"											SOLD FOR TAXES	53					1136	33						1169
		5																																		
		6 NE¼ of NW¼																																		
		7 NW¼ of NW¼																																		
		8 S W¼ of NW¼																																		
		9 S E¼ of NW¼																																		
		10																																		
"		11 ~~NE¼ of S W¼~~ " 3				55			"											SOLD FOR TAXES	73					1564	46						1610
		12 NW¼ of S W¼																																		
		13 S W¼ of S W¼																																		
		14 S E¼ of S W¼																																		
		15																																		
"		16 NE¼ of S E¼				40			"											SOLD FOR TAXES	53					1136	34						1170
"		17 NW¼ of S E¼				40			"											SOLD FOR TAXES	53					1136	34						1170
"		18 S W¼ of S E¼				40			"											SOLD FOR TAXES	53					1136	34						1170
"		19 S E¼ of S E¼				40			"											SOLD FOR TAXES	53					1136	34						1170
		20																																		
						34 55															460					9859	292						10151

Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.

FORM 4 CD

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

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	100ths	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 and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Structures, up to $1,500 at 33⅓ per cent, Class 2B (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			NE ¼ of NE ¼																		
2			NW ¼ of NE ¼																		
3			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼																		
5																					
6			NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			NE ¼ of S W ¼																		
12			NW ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
16			NE ¼ of S E ¼																		
17			NW ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19			S E ¼ of S E 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.)
1													
2													
3													
4													
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19													
20													

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
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15															
16															
17															
18															
19															
20															

Form 1 CD

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

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	Mills	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 Land, Improvements, all Structures, Improvements and Machinery (Dollars)	(Assessed Value of Homestead Not Exceeding $4000 as Set Out in Class 3B) (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Land, Including all Improvements, Structures 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 NE ¼ of NE ¼	5	143	26			Un												
			2 NW ¼ of NE ¼																		
			3 S W ¼ of NE ¼																		
			4 S E ¼ of NE ¼																		
			5																		
	U.S. of America		6 ~~N E ¼ of NW ¼~~ (Lot 1)																		
			7 ~~NW ¼ of NW ¼~~																		
			8 S W ¼ of NW ¼																		
			9 S E ¼ of NW ¼																		
			10																		
			11 NE ¼ of S W ¼																		
			12 NW ¼ of S W ¼																		
			13 S W ¼ of S W ¼																		
			14 S E ¼ of S W ¼																		
			15																		
			16 NE ¼ of S E ¼																		
			17 NW ¼ of S E ¼																		
			18 S W ¼ of S E ¼																		
			19 S E ¼ of S E 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
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11																												
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14																												
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16																												
17																												
18																												
19																												
20																												

Form 4 CD

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 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 Buildings including all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Buildings (Class 3B 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	State of Minnesota		NE ¼ of NE ¼ Lot 1	6	143	26		Un.													
2	"		~~NW ¼ of NE ¼~~ " 2																		
3	"		S W ¼ of N E ¼																		
4	"		S E ¼ of N E ¼																		
5																					
6	State Land		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			N E ¼ of S W ¼																		
12			N W ¼ of S W ¼																		
13	State of Minnesota		~~S W ¼ of S W ¼~~ " 7																		
14	Barlow Realty Co.		S E ¼ of S W ¼				40		no												SOLD FOR TAXES
15																					
16			N E ¼ of S E ¼																		
17			N W ¼ of S E ¼																		
18	"		S W ¼ of S E ¼				40		"												SOLD FOR TAXES
19			S E ¼ of S E ¼																		
20																					
							80														

	Valuations by School Districts as Equalized by Tax Commission: District No. 141 Rate 21.31 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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	53					1135	34						1169	14														
15														15														
16														16														
17														17														
18	53					1136	33						1169	18														
19														19														
20														20														
	106					2271	67						2338															

FORM 4 CD

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

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 1939.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Blk.	Range	Number of Acres of Land: Acres	Number of Acres of Land: Units	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)	Structures & Improvements: 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 $1,000 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 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	7	143	26		Um													
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 2																		
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. ~~Clay~~ 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
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FORM A CD 24-1937 PRINTED, WINONA, MINN.

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

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	100ths	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 Structures 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 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 Land		1 NE ¼ of NE ¼				8	14.3	26	Un.											
		2 NW ¼ of NE ¼																		
		3 S W ¼ of NE ¼																		
		4 S E ¼ of NE ¼ Lake																		
		5																		
		6 NE ¼ of NW ¼																		
		7 NW ¼ of NW ¼																		
		8 S W ¼ of NW ¼																		
		9 S E ¼ of NW ¼																		
		10																		
		11 NE ¼ of S W ¼																		
		12 NW ¼ of S W ¼																		
		13 S W ¼ of S W ¼																		
		14 S E ¼ of S W ¼																		
		15																		
		16 NE ¼ of S E ¼																		
		17 NW ¼ of S E ¼																		
		18 S W ¼ of S E ¼																		
		19 S E ¼ of S E 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 Loss 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1															
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													13															
													14															
													15															
													16															
													17															
													18															
													19															
													20															

Form 4 CD

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

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	100ths	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 Homestead 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 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			NE ¼ of NE ¼	9	143	26				Un.											
2			NW ¼ of NE ¼																		
3			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼																		
5																					
6			N E ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			NE ¼ of S W ¼																		
12	State of Minnesota (Tax Land)		~~NW ¼ of S W ¼~~ Lot 3																		
13	U. S. of America		~~S W ¼ of S W ¼~~ " 2																		
14			S E ¼ of S W ¼																		
15																					
16			NE ¼ of S E ¼																		
17			NW ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19	State of Minnesota		~~S E ¼ of S E ¼~~ " 1																		
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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as of Last Monday in January 1941 ($ 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																

Form 4 CD

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.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 Values: Total Assessed Value as Equalized by 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		1 NE¼ of NE¼	10	143	26	Un														
"		2 NW¼ of NE¼																		
~~Mary E. Nelson~~ State of Minnesota		3 SW¼ of NE¼				~~40~~			no											
State of Minnesota		4 SE¼ of NE¼																		
		5																		
		6 NE¼ of NW¼																		
		7 NW¼ of NW¼																		
		8 SW¼ of NW¼																		
		9 SE¼ of NW¼																		
		10																		
Thos. Richardson		11 NE¼ of SW¼ } 2 of 3				47			yes											SOLD FOR TAXES
"		12 NW¼ of SW¼ }																		
		13 SW¼ of SW¼																		
Edward Nelson		14 SE¼ of SW¼				40			yes											SOLD FOR TAXES
		15																		
State of Minnesota		16 NE¼ of SE¼																		
Thos. Richardson		17 NW¼ of SE¼				40			yes											
E. W. Livingston		18 SW¼ of SE¼				40			no											
Elmer W. Livingston		19 SE¼ of SE¼				40			"											
		20																		
						247														

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

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 21.8 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 4.87 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1												
													2												
~~53~~					11.36	34						1170	3	Forfeited State Land											
													4												
													5												
													6												
													7												
													8												
													9												
													10												
72					15.43							1543	11										1543		1666
													12												
													13	2nd Half Paid OCT 14 1940 $757											
78					16.72							1672	14	1st Half Paid MAY 16 1940 $836			836 ✓		836 ✓						
													15												
													16												
101					21.64							2164	17	2nd Half Paid OCT. 15 1940 $1066 / 1st Half Paid MAY 14 1940 $1098			1082 ✓		1082 ✓						
~~49~~																									
~~67~~					10.50	31						1081	18	PAID IN FULL MAR 26 1940											
~~35~~					8.14	24						838	19	PAID IN FULL MAR 26 1940			419 ✓								
													20												
391					83.79	89						8468													

FORM A CD 20-1-20 (REVISED 1939) (MINNESOTA)

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

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	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including 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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Score at 33⅓ 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	11	143	26	40														
2	Emil Benach		NW ¼ of NE ¼				40				70										SOLD FOR TAXES
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	State of Minnesota		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
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	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																					
							40														

	Valuations by School Districts as Equalized by Tax Commission: District No. 140 Rate 24.91 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1														1																
2	53					1136	34						1170	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																
	53					1136	34						1170																	

Form 4 CD Rand-McNally Company, Chicago, N.Y.

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

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	Hdths	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homestead Class 3B (20 per cent) (Dollars)	Assessed Value of Remainder all 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	12	143	26			Un.												
"		2 NW ¼ of NE ¼ } 30 acres																		
"		3 SW ¼ of NE ¼ }																		
"		4 SE ¼ of NE ¼																		
U. S. of America		5 N 20 acres of NW ¼ NE ¼																		
"		6 NE ¼ of NW ¼																		
"		7 NW ¼ of NW ¼																		
Earl J. + Dilore H. Mann		8 SW ¼ of NW ¼				40			no											SOLD FOR TAXES
U. S. of America		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																		
						40														

Valuations by School Districts as Equalized by Tax Commission: District No. 1449 Rate 24.71 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1															
													2															
													3															
													4															
													5															
													6															
													7															
67					1436	42						1479	8												1479		1597	
													9															
													10															
													11															
													12															
													13															
													14															
													15															
													16															
													17															
													18															
													19															
													20															
67					1436	43						1479																

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

FORM 4 C.D. 6-12-30-10-M. COMPANY, MINNEAPOLIS

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	100ths	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 Structures & Improvements and Machinery (Dollars)	Assessed Value of Homesteads Not Over $4000 Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all 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
U.S. of America	1	NE ¼ of NE ¼	13	143	26			Un.												
"	2	NW ¼ of NE ¼																		
Chas. J. & Mary P. Swanson	3	SW ¼ of NE ¼				40			no											SOLD FOR TAXES
" "	4	SE ¼ of NE ¼				40			"											SOLD FOR TAXES
	5																			
U.S. of America	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																			
E. J. Lockwood	11	NE ¼ of SW ¼				40			"											SOLD FOR TAXES
"	12	NW ¼ of SW ¼				40			"											SOLD FOR TAXES
"	13	SW ¼ of SW ¼				40			"											SOLD FOR TAXES
"	14	SE ¼ of SW ¼				40			"											SOLD FOR TAXES
	15																			
M. E. Ericson & Karl L. Ericson	16	NE ¼ of SE ¼				40			"											
U.S. of America	17	NW ¼ of SE ¼																		
"	18	SW ¼ of SE ¼																		
"	19	SE ¼ of SE ¼																		
	20																			
						280														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 34.2 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
625					13393	397						13790	1																
													2																
93					1993	59						2052	3													2052		2216
93					1993	59						2052	4													2052		2216
													5																
													6																
													7																
													8																
													9																
													10																
80					1714	51						1765	11																
80					1714	51						1765	12																
93					1993	59						2052	13																
93					1993	59						2052	14																
													15																
93					1993	59						2052	16	PAID IN FULL	APR 17 1940			3247		2052 ✓									
													17																
													18																
													19																
													20																
625					13393	397						13790																	

Form 4 CD

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

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	100ths	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 Structures and 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 Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	~~Green + Perry~~	U. S. of America	1	NE ¼ of NE ¼	14	143	26	40		Un	no											SOLD FOR TAXES
	U. S. of America		2	NW ¼ of NE ¼																		
			3	SW ¼ of NE ¼																		
	~~Green + Perry~~	U. S. of America	4	SE ¼ of NE ¼				40			"											SOLD FOR TAXES
			5																			
	U. S. of America		6	NE ¼ of NW ¼																		
	~~Geth Perry~~	U. S. of America	7	NW ¼ of NW ¼				~~40~~			"											
	"	"	8	SW ¼ of NW ¼				~~40~~			"											
	U. S. of America		9	SE ¼ of NW ¼																		
			10																			
			11	NE ¼ of SW ¼																		
	~~Peck Becker~~	U. S. of America	12	NW ¼ of SW ¼				40			no											SOLD FOR TAXES
	Merchants Nat'l. Bk. Crookston		13	SW ¼ of SW ¼				40			yes											SOLD FOR TAXES
	T. E. Clysdale		14	SE ¼ of SW ¼				40			no											SOLD FOR TAXES
			15																			
	Mina Well Myhre + Herman B. Well		16	NE ¼ of SE ¼				40			yes											
	U. S. of America		17	NW ¼ of SE ¼																		
	"		18	SW ¼ of SE ¼																		
	Mina Well Myhre + Herman B. Well		19	SE ¼ of SE ¼				40			yes											
			20																			
								360														

	Valuations by School Districts as Equalized by Tax Commission: District No. ~~Un~~ 2 Rate 31 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1	53					1136	34						1170	PAID IN FULL	JUL	17	1940	7638				1170						
2																												
3																												
4	67					1436	43						1479	PAID IN FULL	JUL	17	1940	7638				1479						
5																												
6																												
7	53					1136	34						1170	Cancelled - Gov't Land														
8	53					1136	34						1170	" " "														
9																												
10																												
11																												
12	80					1714	51						1765 32	PAID IN FULL	JAN	4	1941	11786						1765				
13	84					1800							1800															
14	110					2357	70						2427															
15																												
16	66					1414							1414	Cancelled - M & R Ry.														
17																												
18																												
19	151					3236							3236															
20																												
	717					15365	266						15631															

#479
4250
Cancelled

Form 4 CD 50-30-0570 300M5, 4-39-R.O.B.

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

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	Units	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 Every 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	~~Paul Backer~~	Lawrence Shaw	NE ¼ of NE ¼	15	143	26	40	Un.		No											SOLD FOR TAXES
	~~Frank Schmaly~~	Wm. Bongard																			
2			NW ¼ of NE ¼				40			Yes											
3	Wm. & P. Ry. Co.		S W ¼ of NE ¼				40			"											
4	~~Paul Backer~~	U. S. of America	S E ¼ of NE ¼				40			No											SOLD FOR TAXES
5																					
6	~~State of Minnesota~~	Myron Jackson	N E ¼ of NW ¼							Recd 1/26/39											
7	State of Minnesota		N W ¼ of NW ¼																		
8	Kadrach Realty Co.		S W ¼ of NW ¼				40			No											SOLD FOR TAXES
9	"		S E ¼ of NW ¼				40			"											SOLD FOR TAXES
10																					
11	Julia Jacobson		N E ¼ of S W ¼				40			Yes											
12	Wm. Henninger		N W ¼ of S W ¼				40			"											
13	"		S W ¼ of S W ¼				40			"											
14	Martin & Lloyd Woodhouse		S E ¼ of S W ¼ less 1 acre				39			No											SOLD FOR TAXES
15	Clifford Lind		1 acre of S E ¼ S W ¼				1			Yes											
16	~~Paul Backer~~	U. S. of America	N E ¼ of S E ¼				40			No											SOLD FOR TAXES
17	Bertel Christenson		N W ¼ of S E ¼				40			Yes											
18	Della St. Claire, Mgr.		S W ¼ of S E ¼				40			No											SOLD FOR TAXES
19	Merchants Nat'l Bk. Crookston.		S E ¼ of S E ¼				40			Yes											SOLD FOR TAXES
20																					
							560														

	Valuations by School Districts as Equalized by Tax Commission: District No. 44 Rate 21.14 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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	67					1436	43						1479	PAID IN FULL	DEC 5 1940	16635						1479				
2	73					1564							1564	Cal Paid	SEP 23 1940	8718				832						
														Paid	JUN 28 1940	6050		732								
3	90					1929							1929	PAID IN FULL	JUN 20 1940	6594		1929								
4	67					1436	43						1479	PAID IN FULL	JAN 4 1941	10786						1479				
5																										
6																										
7																										
8	67					1436	43						1479													
9	80					1714	51						1765													
10																										
11	70					1500							1500	Cal Paid	NOV 2 1940	9678				150	45					
														PAID IN FULL	SEP 21 1940	8168										
12	39					836							836	1st Half Paid	OCT 2 1940	8719										
														1st Half Paid	JUN 20 1940	6595		1329		1329						
13	85					1822							1822	2nd Half Paid	JUN 20 1940											
14	110					2357	70						2427													
15	33					707							707	PAID IN FULL	JUN 19 1940	6590		707								
16	80					1714	51						1765	PAID IN FULL	JAN 4 1941	10786						1765				
17	56					1200							1200	PAID IN FULL	MAY 20 1940	4406		1200								
18	107					2293	68						2361													
19	143					3065							3065													
20																										
	1167					25009	369						25378													

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

FORM A CD 2a-39-3-16 (Revised, 1938) 2-3

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	Sec. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands, Machinery, 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 $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 Values: Total Assessed Valuation as Equalized by the Board of Review (Dollars)	Total Assessed Valuation 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	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	"		NW ¼ of NW ¼																	
8	"	(Contract to H. H. Johnston)	SW ¼ of NW ¼																	SOLD FOR TAXES
9	"		SE ¼ of NW ¼																	
10																				
11	"		NE ¼ of SW ¼																	
12	"		NW ¼ of SW ¼																	
13	Charley Woodhouse		SW ¼ of SW ¼				40		no											SOLD FOR TAXES
14	State of Minnesota		SE ¼ of SW ¼																	
15																				
16	H. H. Johnston		NE ¼ of SE ¼				40		"											SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40		"											SOLD FOR TAXES
18	~~State of Minnesota~~ W. L. Cademan		SW ¼ of SE ¼							Resold 11/24/39										
19	Kalback Realty Co.		SE ¼ of SE ¼				40		"											SOLD FOR TAXES
20																				
							160													

	Valuations by School Districts as Equalized by Tax Commission: District No. 4497	District No.	District No.	District No.	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	Rate Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Rate 27.4 Mills	Rate ... Mills	Rate ... Mills	Rate ... 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																										
8																										
9																										
10																										
11																										
12																										
13	268					5744	171						5915	PAID IN FULL	NOV 25 1940	10645						5915	✓			per stated
14																										
15																										
16	67					1436	43						1479													
17	67					1436	43						1479													
18																										
19	93					1993	59						2052													
20																										
	495					10609	316						10925													

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

FORM A CD 8-28-39 (Revised 1939)

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	Tenths	Sch. District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Including all Structures and Improvements)	Structures & Improvements: True and Full Value of Lands (Including all Structures, Improvements and Machinery)	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 Homesteads up to $4,000 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	State of Minnesota		NE ¼ of NE ¼	17	143	26			Un.												
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	Harold Johnston		SE ¼ of NE ¼				40			no											SOLD FOR TAXES
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. Bk, Bry River		SW ¼ of SW ¼				40			no											SOLD FOR TAXES
14	" "		SE ¼ of SW ¼				40			"											SOLD FOR TAXES
15																					
16	Harry A. White		NE ¼ of SE ¼				40			"											
17	"		NW ¼ of SE ¼				40			"											
18	"		SW ¼ of SE ¼				40			"											
19	"		SE ¼ of SE ¼				40			"											
20																					
							280														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 21.8 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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	53					11 36	34						11 70														
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13	~~+69~~ 68					14 67	43						15 00												15 00		16 20
14	~~+16~~ 17					16 50	49						16 99												16 99		18 35
15																											
16	53					11 36	34						11 70		2nd Half Paid	NOV 13 1940											
17	69					14 36	43						14 79		1st Half Paid	JUN 12 1940											
18	93					19 93	59						20 53		2nd Half Paid	NOV 13 1940	10165		33 49 ✓		33 76 ✓						
19	93					19 93	59						20 52		1st Half Paid	JUN 12 1940											
20															2nd Half Paid	NOV 13 1940											
															1st Half Paid	JUN 12 1940											
	504					108 01	321						121 22														

Form 4 CD

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 $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	100ths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Lands 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 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	NE ¼ of NE ¼	18	143	26			Un												
	U. S. of America		2	NW ¼ of NE ¼																		
	"		3	S W ¼ of NE ¼																		
	"		4	S E ¼ of NE ¼																		
			5																			
	"		6	N E ¼ of NW ¼																		
	State of Minnesota		7	~~N W ¼ of N W ¼~~ Lot 1																		
	"		8	~~S W ¼ of N W ¼~~ " 2																		
	U. S. of America		9	S E ¼ of NW ¼																		
			10																			
	"		11	N E ¼ of S W ¼																		
	"		12	~~N W ¼ of S W ¼~~ " 3																		
	"		13	~~S W ¼ of S W ¼~~ " 4																		
	"		14	S E ¼ of S W ¼																		
			15																			
	State of Minnesota		16	N E ¼ of S E ¼																		
	L. A. Page, Jr.		17	N W ¼ of S E ¼				40		710												
	Robert Hare		18	S W ¼ of S E ¼ less 2 ac.				38		Yes												
	Roy Coleman		19	Sec. of S W ¼ of S E ¼				2		"												
	Robert Hare		20	S ½ of S ½ of				40		"												
								120														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 60 Rate 114.27 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 6.87 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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	.53					1136	34	1170					1170	17	2nd Half Paid NOV 9 1940 1st Half Paid JUN 24 1940		7878 1445		585 ✓		585 ✓							
18	.73					1564		1564					1564	18											1564		1617	
19	.15					321		321					321	19 ✓											321		347	
20	.48					1029		1029					1029	20											1029		1113	
	189					4050	34	4084					4084															

Form 4 CD

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 $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

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

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	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 (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 Tax Court of Appeals (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U.S. of America		1	NE ¼ of NE ¼	19	143	26			Un.												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
State of Minnesota		6	NE ¼ of NW ¼																		
"		7	~~NW ¼ of NW ¼~~ Lot 1																		
U.S. of America		8	~~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																			
State of Minnesota		16	NE ¼ of SE ¼																		
L. A. Page, Jr.		17	NW ¼ of SE ¼				40			720											
~~R. C. Ramsey~~ State of Minnesota		18	SW ¼ of SE ¼				~~40~~			"											
State of Minnesota		19	SE ¼ of SE ¼																		
		20					80														

Valuations by School Districts as Equalized by Tax Commission: District No. 149 Rate 37 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 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
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													
67					14.36	4.3					14.79		17	The Half Paid / 1st Half Paid	NOV 5 1940 / JUN 24 1940	0078 / 0146		1.48		7.39						
67					14.36	4.3					~~14.79~~		18	Cancelled - State Land												
													19													
													20													
134					28.72	8.6					29.58															

Form 1 CD

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 $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 / 100ths)	No. School District	Duplicate 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 and 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 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
	Oliver L. Thomas		NE ¼ of NE ¼	20	143	26	40	No	Yes											
	State of Minnesota		NW ¼ of NE ¼																	
	U.S. of America		S W ¼ of NE ¼																	
	Chow Bell Land Co.		S E ¼ of NE ¼				40		"											SOLD FOR TAXES
	State of Minnesota		N E ¼ of NW ¼																	
	U.S. of America		NW ¼ of NW ¼																	
	"		S W ¼ of NW ¼																	
	"		S E ¼ of NW ¼																	
	"		NE ¼ of S W ¼																	
	"		NW ¼ of S W ¼																	
	"		S W ¼ of S W ¼																	
	"		S E ¼ of S W ¼																	
	John O. Nimlos		NE ¼ of S E ¼				40		Yes											SOLD FOR TAXES
	"		NW ¼ of S E ¼				40		"											SOLD FOR TAXES
	U.S. of America		S W ¼ of S E ¼																	
	P.E. Bartell		S E ¼ of S E ¼				40		"											SOLD FOR TAXES
							200													

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

Valuations by School Districts as Equalized by Tax Commission: District No. 144 Rate of 2 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
59					1264							1264	1														
													2														
													3														
86					1843							1843	4														
													5														
													6														
													7														
													8														
													9														
													10														
													11														
													12														
													13														
													14														
													15														
239					5122							5122	16														
53					1136							1136	17														
													18														
140					3000							3000	19	Part Pd.	MAY 17 1940	4517		2000						1000		1080	
													20														
577					12365							12365															

Form 4 CD

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

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	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 all Structures, Improvements and Machinery	Assessed Value of Homesteads up to one 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	Tenths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Federal Farm Tax Bank		NE¼ of NE¼	21	143	26	40		Un.	no											SOLD FOR TAXES
2	~~State of Minnesota~~	Julia Jackson	NW¼ of NE¼																		SOLD FOR TAXES
3	State of Minnesota	(Conv. to O. Clifford Kaldahl)	SW¼ of NE¼																		SOLD FOR TAXES
4	U.S. of America		SE¼ of NE¼																		
5																					
6	Clover Bill Land Co.		NE¼ of NW¼				40			no											
7	"		NW¼ of NW¼				40			"											
8	Oliver L. Thomas		SW¼ of NW¼				40			yes											SOLD FOR TAXES
9	"		SE¼ of NW¼				40			"											SOLD FOR TAXES
10																					
11	Orin N. Nimbus		NE¼ of SW¼				40			"											SOLD FOR TAXES
12	"		NW¼ of SW¼				40			"											SOLD FOR TAXES
13	Ruth & Vernon Burgeson		SW¼ of SW¼				40			"											
14	U.S. of America		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	O. Clifford Kaldahl		NW¼ of SE¼				40			"											SOLD FOR TAXES
18	U.S. of America		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							360														

	Valuations by School Districts as Equalized by Tax Commission: Disorg. No. 1149 Total on p. 1 214.31 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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	123					26.86	78						27.14									Abated to	163.33	163.33		163.33
2																										
3																										
4																										
5																										
6	93					19.93	59						20.52	1st Half Paid	NOV 13 1940	10168		22.06 ✓		22.07 ✓						
7	109					22.93	68						23.61	2nd Half Paid	JUN 12 1940	6882										
8	87					18.65							18.65	1st Half Paid	JUN 12 1940											
9	95					20.36							20.36													
10																										
11	44					9.43							9.43													
12	76					16.29							16.29													
13	73					15.65							15.65	PAID IN FULL	NOV 5 1940	10004				15.65	55 ✓					
14																										
15																										
16																										
17	83					17.79							17.79													
18																										
19																										
20																										
	781					167.39	2.05						169.44													

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

Form 4 CD

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	Tenths	No. School District	Inelinie 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 Including All Attachments 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 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
Peter + Cora Walroth		1	NE ¼ of NE ¼	22	143	26	40		Ind.	Yes											
" "		2	NW ¼ of NE ¼ less 1 ac. for town hall				39			no											SOLD FOR TAXES
John B. Makowsky		3	S W ¼ of NE ¼				40			Yes											SOLD FOR TAXES
"		4	S E ¼ of NE ¼				40			"											SOLD FOR TAXES
		5																			
Elizabeth + Eva Hilland		6	N E ¼ of NW ¼ less 1 ac. school				39			no											
C. E. Clemons State of Minnesota		7	NW ¼ of NW ¼				~~40~~			"											
U.S. of America		8	S W ¼ of NW ¼																		
"		9	S E ¼ of NW ¼																		
		10																			
"		11	NE ¼ of S W ¼																		
"		12	NW ¼ of S W ¼																		
"		13	S W ¼ of S W ¼																		
"		14	S E ¼ of S W ¼																		
		15																			
U.S. of America		16	NE ¼ of S E ¼																		
"		17	NW ¼ of S E ¼																		
"		18	S W ¼ of S E ¼																		
"		19	S E ¼ of S E ¼																		
		20																			
							238														

Valuations by School Districts as Equalized by Tax Commission: District No. Rate 31.21 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
56					1200							1200	1															
104					2229	66						2295	2															
97					2079							2079	3															
59					1265							1265	4															
													5															
91					1950	58						2008	6	PAID IN FULL JUN 10 1940		5458		2008	✓									
67					1436	43						~~1479~~		Conveyed State of Minn.														
													8															
													9															
													10															
													11															
													12															
													13															
													14															
													15															
													16															
													17															
													18															
													19															
													20															
474					10159	167						10326																

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

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

Form 4 CD

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 $5000, 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	Mills	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 $5,000 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 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		1	NE ¼ of NE ¼	23	143	26			Un.												
State of Minnesota		2	NW ¼ of NE ¼																		
U.S. of America		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
B.H. Boberg & Myble M. Montgomery		6	NE ¼ of NW ¼				40			no											SOLD FOR TAXES
U.S. of America		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																		
State of Minnesota		18	SW ¼ of SE ¼																		
U.S. of America		19	SE ¼ of SE ¼																		
		20																			
							40														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 24 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 6.87 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collection to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1															
													2															
													3															
													4															
													5															
98					2100	62						2162	6															
													7															
													8															
													9															
													10															
													11															
													12															
													13															
													14															
													15															
													16															
													17															
													18															
													19															
													20															
98					2100	62						2162																

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

Form 4 CD

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		Subdivision	Sec. or Lot	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive 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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
U. S. of America		1	NE¼ of NE¼	24	143	26			Un												
~~Hazel M. Jurgenson~~	State of Minnesota	2	NW¼ of NE¼				~~40~~			no											SOLD FOR TAXES
U. S. of America		3	SW¼ of NE¼																		
"		4	SE¼ of NE¼																		
		5																			
Gladys M. McCord		6	NE¼ of NW¼				40			"											SOLD FOR TAXES
U. S. of America		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																			
							80														

	Valuations by School Districts as Equalized by Tax Commission: District No. 20 Rate 214.31 Mills (Dollars)	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1														1													
2	93					19 93	59						~~20 52~~	2	Cancelled State Land												
6	67/43					14 36	42						14 78	6													
Total	~~186~~ 160					34 29	1 01						35 30														

Form 4 CD

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

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: Miles	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)	Structures & Improvements: 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
U.S. of America		1	NE ¼ of NE ¼	25	143	26			Un												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
State of Minnesota		4	SE ¼ of NE ¼																		
		5																			
U.S. of America		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																		
State of Minnesota		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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1																
													2																
													3																
													4																
													5																
													6																
													7																
													8																
													9																
													10																
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													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 1939.

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	Tenths	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, all 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 Tax Record or 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	26	143	26				Con											
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	State of Minnesota		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	State of Minnesota		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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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 1939.

FORM 4 CO. AUDIT-MIN. TRUST. PRINTING

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	Number of Acres of Land: Hths	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 and Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Structures up to $1,000 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 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	27	143	26			Un												
2	Anna Montgomery		NW ¼ of NE ¼				40			no											SOLD FOR TAXES
3	State of Minnesota		S W ¼ of NE ¼																		
4	U. S. of America		S E ¼ of NE ¼																		
5																					
6	"		N E ¼ of NW ¼																		
7	"		N W ¼ of NW ¼																		
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	State of Minnesota		NE ¼ of S W ¼																		
12	~~J. J. Pegno~~ State of Minnesota		NW ¼ of S W ¼				~~40~~			no											
13	State of Minnesota		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	State of Minnesota		N W ¼ of S E ¼																		
18	"		S W ¼ of S E ¼																		
19	U. S. of America		S E ¼ of S E ¼																		
20																					
							80														

	Valuations by School Districts as Equalized by Tax Commission: District No. Rate of Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Amount 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	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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					3172	94						3266													
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12	53					1136	33						~~1169~~	Unsold State Land												
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	201					4308	127						4435													

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

Form 4 CTD 10-31-39 (Series 1939-1940)

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	100ths	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 $1,000 at 20% 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 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	28	143	26			Unc												
2	State of Minnesota		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	U.S. of America		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	Wm. E. Houchins		NW ¼ of NW ¼ less ½ ac. school				39	50		yes											SOLD FOR TAXES
8	Theresa V. Clemons		W½ of SW ¼ of NW ¼ - 1½ acs.				18	50		"											SOLD FOR TAXES
9	U.S. of America		SE ¼ of NW ¼																		
10	Shovel Lake Sch. Bank		S½ of SW¼ NW¼				20			no											SOLD FOR TAXES
11	U.S. of America		NE ¼ of SW ¼																		
12	Paul Daniels		W½ of NW ¼ of SW ¼				20			"											SOLD FOR TAXES
13	U.S. of America		SW ¼ of SW ¼																		
14	"		SE ¼ of SW ¼																		
15	Mary Frances Lorraine Marjorie Johnson		S½ of NW¼ SW¼				20			"											SOLD FOR TAXES
16	U.S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	Geo. A. Makowskey		SW ¼ of SE ¼				40			"											SOLD FOR TAXES
19	"		SE ¼ of SE ¼				40			"											SOLD FOR TAXES
20	Jennie E. Sharples		1½ ac. in SW Cor. of W½ of SW¼ NW¼				1	50		"											SOLD FOR TAXES
							199	50													

	Valuations by School Districts as Equalized by Tax Commission: District No. 101 Total 211.87 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 6.89 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent as First Monday in January 1941	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	130					27 86							27 86													
8	68					14 57							14 57	PAID IN FULL	JUN 13 1940	6457		14 57 ✓								
9																										
10	~~74~~ 71					15 22	45						15 67											15 67		16 72
11																										
12	75					16 07	48						16 55	PAID IN FULL	OCT 31 1940	9782				16 55 ✓						4 45 20 00
13																										
14																										
15	~~78~~ 77					16 72	50						17 22													
16																										
17																										
18	53					11 36	34						11 70													
19	53					11 36	34						11 70													
20	43					9 22	27						9 49											9 49		10 25
	571					122 38	2 38						124 76													

Form A CD Rand McNally & Company, Minneapolis

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 $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	100ths	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 $4,000 at 20% 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 Tax Commission 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
Edward F. & Eva Pearl Pigil		1 NE¼ of NE¼	29	143	26	19	52	Un	yes											SOLD FOR TAXES
U.S. of America		2 NW¼ of NE¼																		
"		3 SW¼ of NE¼																		
Shovel Lake St. Bank		4 SE¼ of NE¼				37	52		no											
Paul Danielz		5 S½ of NE¼ of NW¼				19	53		yes											SOLD FOR TAXES
U.S. of America		6 NE¼ of NW¼																		
"		7 NW¼ of NW¼																		
"		8 SW¼ of NW¼																		
"		9 SE¼ of NW¼																		
		10																		
T.B. Walker		11 NE¼ of SW¼				44	75		no											SOLD FOR TAXES
U.S. of America		12 NW¼ of SW¼																		
Fed. Land Bk. St. Paul		13 SW¼ of SW¼				44	33		yes											
"	"	14 SE¼ of SW¼ less 1 ac. school				42	85		"											
		15																		
Mary Frances & Loraine Marjorie Johnson		16 NE¼ of SE¼				38	66		no											SOLD FOR TAXES
U.S. of America		17 NW¼ of SE¼																		
"		18 SW¼ of SE¼																		
"		19 SE¼ of SE¼																		
		20																		
						247	16													

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

Valuations by School Districts as Equalized by Tax Commission: District No. 4 Rate 214 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty (28 cts.)
93					1993							1993	1														
													2														
													3														
80					1907	57						1964	4														
90					1929							1929	5	PAID IN FULL	OCT 31 1940	9782				1929							
													6														
													7														
													8														
													9														
													10														
90					1929	57						1986	11														
													12														
209					4479							4479	13											4479		4479	
106					2272							2272	14											2272		2272	
~~83~~ ~~111~~					1779	53						1832	15														
													16														
													17														
													18														
													19														
													20														
760					16288	167						16455															

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

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	Tenths	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 Personally Attached to Real Estate (Dollars)	Total True and Full Value of Real Estate 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
State of Minnesota		1	NE ¼ of NE ¼	30	143	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																		
U.S. of America		7	~~NW ¼ of NW ¼~~ Lot 1																		
State of Minnesota		8	~~SW ¼ of NW ¼~~ " 2																		
"		9	SE ¼ of NW ¼																		
		10																			
U.S. of America		11	NE ¼ of SW ¼																		
State of Minnesota		12	~~NW ¼ of SW ¼~~ " 3																		
U.S. of America		13	~~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																		
State of Minnesota		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 Lien 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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														

Form 4 CD

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 $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	Hills	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 Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (in no case more than $2) per cent Class 3 (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	31	143	26		Tw.													
2	Jacob Schmelke		NW ¼ of NE ¼				40			no											
3	State of Minnesota		S W ¼ of NE ¼				40			"											
4	Robt M Patterson & Robt M Patterson		S E ¼ of NE ¼				40			"											SOLD FOR TAXES
5																					
6	Jacob Schmelke		N E ¼ of NW ¼				40			"											
7	Dominicus Bellweg		~~NW ¼ of NW ¼~~ Lot 1				40.37			"											
8	U.S. of America		~~S W ¼ of NW ¼~~ " 2																		
9	Jacob Schmelke		S E ¼ of NW ¼				40			"											
10																					
11	"		N E ¼ of S W ¼				40			"											
12	U.S. of America		~~NW ¼ of S W ¼~~ " 3																		
13	"		~~S W ¼ of S W ¼~~ " 4																		
14	State of Minnesota		S E ¼ of S W ¼																		
15																					
16	Jens J. Opsahl		N E ¼ of S E ¼				40			yes											
17	"		N W ¼ of S E ¼				40			"											
18	U.S. of America		S W ¼ of S E ¼																		
19	~~John A. Anderson~~ State of Minnesota		S E ¼ of S E ¼				40			no											
20																					
							360.37														

	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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	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					1992	59						2052	✓											20.52		22.16
3																											
4	107					2293	68						2361														
5																											
6	93					1993	59						2052	✓											20.52		22.16
7	94					2015	60						2075		PAID IN FULL	FEB 29 1940	1749	2075	✓								
8																											
9	80					1714	51						1765	✓											17.65		19.06
10																											
11	67					1436	43						1479	✓											14.79		15.97
12																											
13																											
14																											
15																											
16	82					1757							1757		PAID IN FULL JUN 2 1940		7102		2614	✓							
17	40					857							857		PAID IN FULL JUN 2 1940												
18																											
19	118					2529	75						2604		Cancelled tax Rlsd										26.04		28.64
20																											
	774					16587	415						17002														

Form 4 CD 10M-10-39 Compract, Minneapolis

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.

	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	Indicate Homestead	Non-School District	Assessor's Valuation: True and Full Value of Lands Inclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Permanently Affixed to Real Estate) (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 Values: Total Assessed Value as Equalized by Equalization Review Board (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		NE¼ of NE¼	32	143	26			Unc												
2	Lucy Brown		NW¼ of NE¼				40		Yes												
3	U.S. of America		SW¼ of NE¼																		SOLD FOR TAXES
4	"		SE¼ of NE¼																		
5																					
6	Charley Carlson		NE¼ of NW¼				40		no												
7	U.S. of America		NW¼ of NW¼																		SOLD FOR TAXES
8	~~Chas. H. Godfrey~~	Feb. Land Bk., St. Paul	SW¼ of NW¼				~~40~~		Yes												
9	Charley Carlson		SE¼ of NW¼				40		no												
10																					
11	~~U.S. of America~~		~~NE¼ of SW¼~~ Lot 2				51.70		no												SOLD FOR TAXES
12	~~Chas. H. Godfrey~~	Feb. Land Bk., St. Paul	NW¼ of SW¼				40		Yes												
13	~~John A. Anderson~~	U.S. of America	~~SW¼ of SW¼~~ 1				47		no												
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																					
							298.70														

	Valuations by School Districts as Equalized by Tax Commission: District No. 144 Rate 24.7 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 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1														2nd Half Paid	OCT	16	1940	5313										
2	106					227.2							227.2	1st Half Paid	MAY	27	1940	4727		113.6		113.6					
3																												
4																												
5																												
6	159					340.8	10.1						350.9	PAID IN FULL	MAY	24	1940	4693		175.5					at ½		175.5	Abstd for 87
7																												
8	233					499.3							499.3	PAID IN FULL	MAY	18	1940	4384		499.3								
9	82					175.7	5.2						180.9	PAID IN FULL	MAY	24	1940	4693		90.4					at ½		90.4	Abstd for 87
10																												
11	127					272.2	8.1						280.3	PAID IN FULL	MAY	24	1940	4693		140.2					at ½		140.2	Abstd for 87
12	90					192.9							192.9	PAID IN FULL	MAY	18	1940	4384		192.9								
13	202					432.9	12.9						445.8	Cancelled 1940 Tax														#78 445.8 Cancelled
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	999					2140	36.3						2177.3															

Form 4 CD

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 $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	100ths	No. School District	Indiana 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 Pertaining 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
U.S. of America		1	NE ¼ of NE ¼	33	142	26			Una												
"		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																		
Lillian Dale		7	NW ¼ of NW ¼				40			Yes											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																			
State of Minnesota		16	NE ¼ of SE ¼																		
U.S. of America		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
"		19	SE ¼ of SE ¼																		
		20																			
							40														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 24.6 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 6.8 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4														
													5														
													6														
78					16 72							16 72	7	PAID IN FULL	OCT 3 1940	8864				16 72	68						
													8														
													9														
													10														
													11														
													12														
													13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														
78					16 72							16 72															

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

Form A CD

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 1939.

		Description of Property						Assessor's Valuation							Equalized Values																													
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	Number Acres of Land: 100ths	No. School District	Indicate Homestead	True and Full Value of Land Including Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not 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)	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	NE¼ of NE¼	34	143	26			Un												
"		2	NW¼ of NE¼																		
U.S. of America		3	SW¼ of NE¼																		
State of Minnesota		4	SE¼ of NE¼																		
		5																			
"		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
"		9	SE¼ of NW¼																		
		10																			
J. H. Nygren		11	NE¼ of SW¼				40			no											SOLD FOR TAXES
Joseph J. Lennon		12	NW¼ of SW¼				40			"											SOLD FOR TAXES
State of Minnesota		13	SW¼ of SW¼																		
A. L. Merton		14	SE¼ of SW¼				40			yes											SOLD FOR TAXES
		15																			
State of Minnesota		16	NE¼ of SE¼																		
"		17	NW¼ of SE¼																		
"		18	SW¼ of SE¼																		
"		19	SE¼ of SE¼																		
		20																			
							120														

	Valuations by School Districts as Equalized by Tax Commission																																									
	Danube No. 1 Rate 24.4 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes:	Special Taxes:	Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collection to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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	87					1365	55						1920																													
12	80					1714	51						1765																													
13																																										
14	88					1886							1886		PAID IN FULL	MAR	2	1940	2880			1886	✓																			
15																																										
16																																										
17																																										
18																																										
19																																										
20																																										
	255					5465	106						5571																													

Form 4 CD

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

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 1939.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	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 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 $1,000 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 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		1	NE ¼ of NE ¼	35	143	26			Un												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
State of Minnesota		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																			
U.S. of America		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																		
State of Minnesota		17	NW ¼ of SE ¼																		
U.S. of America		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	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 (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ 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														
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													18														
													19														
													20														

Form 4 CD

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 $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	100ths	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 $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 VALUES: Total Assessed Value as Equalized by Tax Commission 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	36	143	26				Yes											
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	U. S. of America		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	"		NW ¼ of SW ¼																		
13	"		SW ¼ of SW ¼																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	Ole Jorgenson		SW ¼ of SE ¼				40			no											SOLD FOR TAXES
19	"		SE ¼ of SE ¼				40			"											SOLD FOR TAXES
20																					
							80														
			Grand Total				529667														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 1 Rate 34 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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	53					11 36	34						11 70	18														
19	53					11 36	34						11 70	19														
20														20														
	106					22 72	68						23 40															
	11257				243393	47 27							2481 20															