ASSESSMENT & TAX LIST

Salem

1945

DIRECTIONS TO ASSESSOR

CASS County, Minn., APR 18 1945 — OFFICE OF COUNTY AUDITOR,

A. L. Menton *Assessor of the* Town of Salem

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town *of* Salem *for the year 1945, containing a list of all* ***Platted and Unplatted Real Estate*** *that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

L. C. PETERSON
County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 272.01. 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. 273.01 * * * 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 persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.
2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney. ***.
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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All 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. 273.29. 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 ***.

Sec. 273.30. 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.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. 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. 273.45. 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. 273.46. 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. 273.47. 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. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be 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 Department of Taxation ***.

Sec. 273.25. 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 *** 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 ***.

Sec. 273.63. 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. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of 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. 273.20. 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. 620.05. 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. 273.13. Classification of property—Subdivision 1. How classified. 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 provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one 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. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. 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, three "b," and four, 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.

Subdivision 3. 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 and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all unplatted real estate, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 168.06. Sub. 7. Motor Vehicles which have been *** frozen *** by the Federal Government *** shall be assessed and valued at 5 per cent of the true and full value thereof.

Section 273.03, Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending such 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.*

Salem, Cass

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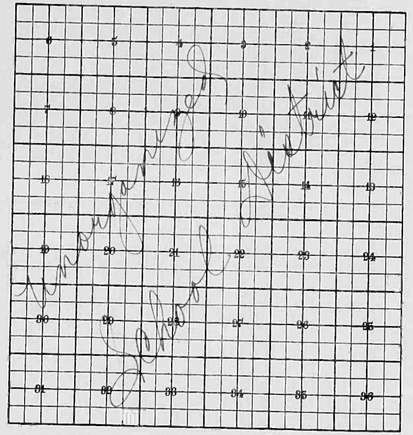
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 36 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ¼ Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and Other Grains	★ Tax of ¼ Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

List of Lands in the Town of Salem, County of Cass, Minn., for the Year 1945, Which have Become Homesteads or Ceased to be Homesteads

Form 334 Miller-Davis Company, Minneapolis, Staff Form No. 97

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	
Elmer H. & Marguerite G. Livingston	Ue	NW¼ of SE¼	10	143	26	40		
E. H. Livingston		SW¼ of SE¼	10	143	26	40		
Elmer W. Livingston		SE¼ of SE¼	10	143	26	40		
Emma Peterson		NE¼ of NE¼	15	143	26	40		✓
Emma Peterson		NW¼ of NE¼	15	143	26	40		✓

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	
Jens J. Opsahl	Ue	NE¼ of SE¼	31	143	26	40		✓
Federal Land Bank St. Paul		SW¼ of NW¼	32	143	26	40		✓
Federal Land Bank St. Paul		NW¼ of SW¼	32	143	26	40		✓

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

FORM 3 (Will be supplied upon request)

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

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

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

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Unplatted Real Property in the Town of Salem, County of Cass, Minn., for the Year 1945.

FORM 3B (Will be supplied upon request)

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land: Acres	100ths	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: 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 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 @ 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
Donald Jacobson		SE¼ of SE¼	16	143	26	40		Yes	80			80	16						
Geo. W. Collier		NW¼ of NE¼	27			40		No	100			100			33				
Robert Kerr		SE¼ of SW¼ less 10 acres + Beg. 100 of NW¼	27			26.97		No	270			270			90				
Kenneth Clark		10 acres of SE¼ of SW¼	27			10		No	100			100			33				
Harold R. Sweet		E 100' of W 480' of SE¼ of SW¼	27			3.03		No	30			30			10				
Albert L. Menton		SW¼ of SE¼	27			40		Yes	80			80	16						
Lena Daniels		SW of SW¼ of NW¼	28			20		No	60			60			20				
Albert L. Menton		NW¼ of NE¼	34			40		Yes	80			80	16						

Assessment of T

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Twp. OF Salem

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Dollars	Dollars	Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures thereon	Personal Property	Total Value of all Property except Money and Credits	Rate of State Taxes: State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax
			Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills
Ten.			8937		1597	10534					1.56
										114	6.54

School District No.	Rate of County Taxes: Rev.	R. & B.	Welfare	Bonds and Int.			Total Rate of County Tax
	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Ten.	21.4	8.5	36.4	17.9			84.2

School District No.	Rate of Town Taxes: Rev.	R. & B.	Drag Tax	State Loan	Fire	Tel	B. &		Total Rate of Town Tax
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Ten.	5.	15.	1.		5.	5.	20		56.7

School District No.	Rate of School Taxes: Local 1 Mill	Special	State Loan	Def.	C.O.	B.&B.	Total Rate of Sch'l Tax	Total Rate of all Taxes
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Ten.	1.	15		20.	5	13	54	138.4
	1.	30.		20.	5	13	69	208.4

School District No.	Taxes Levied: Local 1 Mill	Special	State Loan	Def.	C.O.	B.&B.	Total School Taxes
Ten.	893	133398		17864	4466	11617	48323
	160	47991		3194	799	2074	110020
	1053	181389		21058	5265	13688	59253

All Other Taxes: Funds	Rate	Amounts
State Revenue,		
State School,		
Teachers Insurance,		
State Debt—Non-Homestead,		4 05
State Debt—Homestead,		16 43
County Revenue,		325 37
County Road and Bridge,		89 50
County Welfare,		383 24
Bonds and Interest		188 48
Town Revenue,		52 65
Town Road and Bridge,		157 95
Town Drag,		10 53
Town State Loan,		
Fire		52 65
Telephone		52 65
B. & J.		239 01
School Local 1 Mill,		10 53
School Special,		181 89
School State Loan,		
Def. Accounts		210 58
Capital Outlay		52 65
Bond & Interest		136 88
		2105 04

Total Number of Acres 442.22

Total Levy $2108.04

R. C. Pilcher

State of Minnesota, } ss.
COUNTY OF CASS } Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property in the Twp. of Salem, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1945.

Witness my hand and official seal, this 17th day of December A. D. 1945

R. C. Pilcher
County Auditor.

SEAL

Assessment of T

NAME OF OWNER

COLLECTIONS OF TAXES OF 1945, Town OF Salem, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1946	JUNE SETTLEMENT 1946	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State Revenue,											
State School,											
Teachers Insurance,											
State Debt—Non-Homestead,	8.17	1589									
State Debt—Homestead,	2.14	650									
County Revenue,	29.32	8911									
County Road and Bridge,	11.64	3539									
County Welfare,	49.87	15157									
County Bond and Interest,	24.52	7453									
Town Revenue,	6.85	2082									
Town Road and Bridge,	20.55	6246									
Town Drag,	1.37	416									
Town State Loan,											
Poor	6.85	2082									
Jail	6.85	2082									
B+J	31.10	9452									
March											
School Local 1 Mill, 1.37	27	417									
School Special, 27.06	4.03	6584									
School State Loan,											
Deficiency 27.40	5.38	8328									
C.O. 6.84	1.34	2082									
B+J. 17.81	3.50	5413									
Rpa Un											
1 Mill	1.10										
Special	33.03										
Deficiency	22.02										
C.O.	5.50										
B+J.	14.31										
	289.71	82483									

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+J.				TOTALS
MARCH SETTLEMENT	School District No. Un Un	27	4.03		5.38	1.34	3.50				14.52
	Rpa Un	1.10	33.03		22.02	5.50	14.31				15.96
	Totals	1.37	37.06		27.40	6.84	17.81				
JUNE SETTLEMENT	School District No. Un	4.17	65.84		83.28	20.82	54.13				228.24
	Totals	4.17	65.84		83.28	20.82	54.13				228.24
NOVEMBER SETTLEMENT	School District No.										
	Totals										
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

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 1945.

	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 Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures and Improvements	True and Full Value of Structures 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 Department of Taxation	SOLD FOR TAXES
								Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	C. J. + Maude J. Pasey		1	~~NE¼ of NE¼~~ Lot 1	1	143	26	40	04	Un												
	" " "		2	~~NW¼ of NE¼~~ " 2				40	13													
	" " "		3	SW¼ of NE¼				40														
	State of Minnesota Wilfred C + Irene Bogle		4	SE¼ of NE¼				?														
			5																			
	Celia M Godfrey	State of Minnesota	6	~~NE¼ of NW¼~~ " 3				40	22													
			7	NW¼ of NW¼																		
			8	SW¼ of NW¼																		
	"	State of Minnesota	9	SE¼ of NW¼				40														
			10																			
	Geo. E. Godfrey		11	NE¼ of SW¼				40														
	U. S. of America		12	NW¼ of SW¼																		SOLD FOR TAXES
	U. S. of America		13	SW¼ of SW¼																		
	U. S. of America		14	SE¼ of SW¼																		
			15																			
	U. S. of America		16	NE¼ of SE¼																		
	Geo. E. Godfrey		17	NW¼ of SE¼				40														SOLD FOR TAXES
	State of Minnesota		18	SW¼ of SE¼																		
	U. S. of America		19	SE¼ of SE¼																		
			20																			

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. Rate 18.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		95			1896	64			1760/1	PAID IN FULL JUN 10 1946												
2		70			1354	46			1400/2	PAID IN FULL JUN 10 1946		5732		47 60								
3		70			1354	46			1400/3	PAID IN FULL JUN 10 1946												
4											4											
5											5											
6		70			1354	46			1400	Forfeited	6										1400 Cancel	
7											7											
8											8											
9		70			1354	46			1400	Forfeited	9										1400 Cancel	
10											10											
11		70			1354	46			1400		11									1400		
12											12											
13											13											
14											14											
15											15											
16											16											
17		70			1354	46			1400		17											
18											18									1400		
19											19											
20											20											
		518			10020	340			10360													

Form 4 C D (made up from form 4 B)

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 1945.

		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	Inside or Outside Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Unplatted Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Formerly Attached to Real Estate (Dollars)	Total True and Full Value of Unplatted 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 Department of Taxation (Dollars)	SOLD FOR TAXES
		State of Minnesota																				
	1	State of Minnesota		~~N E ¼ of N E ¼~~ Sec.	2	143	26				Yes											
	2			~~N W ¼ of N E ¼~~ " 2																		
	3			S W ¼ of N E ¼																		
	4			S E ¼ of N E ¼																		
	5																					
	6	State of Minnesota		~~N E ¼ of N W ¼~~ " 3																		
	7	State of Minnesota		~~N W ¼ of N W ¼~~ " 4																		
	8	State of Minnesota		S W ¼ of N W ¼																		
	9	State of Minnesota		S E ¼ of N W ¼																		
	10																					
	11	State of Minnesota		N E ¼ of S W ¼																		
	12	State of Minnesota		N W ¼ of S W ¼																		
	13	State of Minnesota		S W ¼ of S W ¼																		
	14			S E ¼ of S W ¼																		
	15																					
	16			N E ¼ of S E ¼																		
	17	State of Minnesota		N W ¼ of S E ¼																		
	18			S W ¼ of S E ¼																		
	19	Bertel Christianson		S E ¼ of S E ¼				40														
	20							40														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate 48 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Loss Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 63.4 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1																									
2																									
3																									
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16																									
17																									
18																									
19		70		1354	46							1400 49	PAID IN FULL	MAY - 9 1946	6042		1400								
20		70		1354	46							1400													

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 1945.

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	Inside Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Formerly Assessed as Attached to Real Estate (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessed Value of Improvements up to $1000 of Class 3B (Dollars)	Assessed Value of Structures 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 Department of Taxation (Dollars)	Sold for Taxes
Thos. H. Stringfield	Margaret R. Scott	1	~~NE ¼ of NE ¼~~ Lot 1	3	143	26	53		Un												Abate SOLD FOR TAXES
		2	NW ¼ of NE ¼																		
"	"	3	~~SW ¼ of NE ¼~~ " 2				37	55													Abate SOLD FOR TAXES
"	"	4	SE ¼ of NE ¼				40														Abate SOLD FOR TAXES
		5																			
		6	NE ¼ of NW ¼																		
		7	NW ¼ of NW ¼																		
		8	SW ¼ of NW ¼																		
		9	SE ¼ of NW ¼																		
		10																			
Thos. H. Stringfield	Margaret R. Scott	11	~~NE ¼ of SW ¼~~ " 3				55														Abate SOLD FOR TAXES
		12	NW ¼ of SW ¼																		
		13	SW ¼ of SW ¼																		
		14	SE ¼ of SW ¼																		
		15																			
"	Margaret R. Scott	16	NE ¼ of SE ¼				40														Abate SOLD FOR TAXES
"	"	17	NW ¼ of SE ¼				40														Abate #25 of
"	"	18	SW ¼ of SE ¼				40														" #12 of
"	"	19	SE ¼ of SE ¼				40														" SOLD FOR TAXES
		20																			
							340	55													

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 16 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.34 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1	44			852	28			880 63	PAID IN FULL	Dec 6 1946	12317						880				Abate 3138
2																					
3	30			580	20			600 63	PAID IN FULL	Dec 6 1946	12317						1278				Abate 3138
4	H 35 ~~56~~			678 1084	36			678 1120	PAID IN FULL	Dec 6 1946											4.42 = Abated
5																					
6																					
7																					
8																					
9																					
10																					
11	44			852	28			880 63	PAID IN FULL	Dec 6 1946	12317						880				Abate 3138
12																					
13																					
14																					
15																					
16	H 35 ~~56~~			678 1084	36			678 1120	PAID IN FULL	Dec 6 1946											
17	32			620	20			640	PAID IN FULL	Dec 6 1946	12317										4.42 = Abated
18	H 35 ~~56~~			638 1084	36			658 1120	PAID IN FULL	Dec 6 1946							2654				Abate 3138
19	H 35 ~~56~~			678 1084	36			678 1120	PAID IN FULL	Dec 6 1946											4.42 = Abated
20																					4.42 "
	374			7240	240			7480													

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 Tribe 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 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lots	Town or Block	Range	Number of Acres or Land: Acres	100ths	No. School District	Building Erected Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands and Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Attached to Real Estate) (Dollars)	Total True and Full Value of Lands (Including 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 Department of Taxation (Dollars)	SEND FOR TAXES
1			N E ¼ of N E ¼																		
2			N W ¼ of N E ¼																		
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼																		
5																					
6			N E ¼ of N W ¼																		
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9			S E ¼ of N W ¼																		
10																					
11			N E ¼ of S W ¼																		
12			N W ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
16			N E ¼ of S E ¼																		
17			N W 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 DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		DATE WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
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

Form 5 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.

Cass County, Minnesota, for Taxes for the Year 1945.

		Description of Property																																							
											Assessor's Valuation																														
											Structures & Improvements																														
In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. School District	Building Homestead: Yes or No	True and Full Value of Unplatted Lands Without Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 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	Equalized Values: Total Assessed Value as Equalized by the County Board	Equalized Values: Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		4 NE ¼ of NE ¼	5	143	26				Yes											
		2 NW ¼ of NE ¼																		
		3 SW ¼ of NE ¼																		
		4 SE ¼ of NE ¼																		
		5																		
U. S. of America		6 ~~NE ¼ of NW ¼~~ Lot 1																		
		7 ~~NW ¼ of NW ¼~~																		
		8 SW ¼ of NW ¼																		
		9 SE ¼ of NW ¼																		
		10																		
		11 NE ¼ of SW ¼																		
		12 NW ¼ of SW ¼																		
		13 SW ¼ of SW ¼																		
		14 SE ¼ of SW ¼																		
		15																		
		16 NE ¼ of SE ¼																		
		17 NW ¼ of SE ¼																		
		18 SW ¼ of SE ¼																		
		19 SE ¼ of SE ¼																		
		20																		

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes				Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													1												
2													2												
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18													18												
19													19												
20													20												

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 1945.

			DESCRIPTION OF PROPERTY						ASSESSOR'S VALUATION							EQUALIZED VALUES																									
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hundredths	No. School District	Individually Homestead: Yes / No	Structures & Improvements: True and Full Value of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements, and Machinery	Assessed Value of Homesteads up to $4000 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 Department of Taxation	SOLD FOR TAXES																					
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																					
State of Minnesota		1	~~NE¼ of NE¼~~ Lot 1		6	14326				Yes																															
State of Minnesota		2	~~NW¼ of NE¼~~ " 2																																							
State of Minnesota		3	SW¼ of NE¼																																							
State of Minnesota		4	SE¼ of NE¼																																							
		5																																								
State of Minnesota		6	NE¼ of NW¼																																							
		7	NW¼ of NW¼																																							
		8	SW¼ of NW¼																																							
		9	SE¼ of NW¼																																							
		10																																								
		11	NE¼ of SW¼																																							
		12	NW¼ of SW¼																																							
State of Minnesota		13	~~SW¼ of SW¼~~ " 7																																							
State of Minnesota		14	SE¼ of SW¼																																							
		15																																								
		16	NE¼ of SE¼																																							
		17	NW¼ of SE¼																																							
State of Minnesota		18	SW¼ of SE¼																																							
		19	SE¼ of SE¼																																							
		20																																								

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Rate and Tax for Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES						TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	REMARKS
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills											Month Day Year												
	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																2													
3																3													
4																4													
5																5													
6																6													
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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, Homestead 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 1945.

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds.	No. School District	Inside Limits Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands and Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Personality) Attached to Real Estate (Dollars)	Total True and Full Value of Lands including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads equal to $1000 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 Department of Taxation (Dollars)	Sold for Taxes
U. S. of America	1	NE ¼ of NE ¼	7	143	26		Un													
	2	NW ¼ of NE ¼																		
	3	SW ¼ of NE ¼																		
	4	SE ¼ of NE ¼																		
	5																			
U. S. of America	6	NE ¼ of NW ¼																		
State of Minnesota	7	NW ¼ of NW ¼																		
U. S. of America	8	~~SW ¼ of NW ¼~~ Lot 2																		
State of Minnesota	9	SE ¼ of NW ¼																		
	10																			
State of Minnesota	11	NE ¼ of SW ¼																		
State of Minnesota	12	NW ¼ of SW ¼																		
State of Minnesota	13	SW ¼ of SW ¼																		
State of Minnesota	14	SE ¼ of SW ¼																		
	15																			
	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																			

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid (Month Day Year)	When Paid	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													1														
2													2														
3													3														
4													4														
5													5														
6													6														
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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 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Blk.	Range	Number of Acres of Land: Acres	Hdths	No. S. Bond District	Improvements Assessed Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Improvements and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homestead up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	EQUALIZED VALUES: Total Assessed Value of Lands Exclusive of Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized and by the Department of Taxation	SOLDT FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State Land		NE ¼ of NE ¼					$ 149 26												
2			NW ¼ of NE ¼																	
3			SW ¼ of NE ¼																	
4			SE ¼ of NE ¼ Lake																	
5																				
6			NE ¼ of NW ¼																	
7			NW ¼ of NW ¼																	
8			SW ¼ of NW ¼																	
9			SE ¼ of NW ¼																	
10																				
11			NE ¼ of SW ¼																	
12			NW ¼ of SW ¼																	
13			SW ¼ of SW ¼																	
14			SE ¼ of SW ¼																	
15																				
16			NE ¼ of SE ¼																	
17			NW ¼ of SE ¼																	
18			SW ¼ of SE ¼																	
19			SE ¼ of SE ¼																	
20																				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 156 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemptions ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1														1													
2														2													
3														3													
4														4													
5														5													
6														6													
7														7													
8														8													
9														9													
10														10													
11														11													
12														12													
13														13													
14														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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value; Improvements, 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 1945.

	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 Yes or No	ASSESSOR'S VALUATION: STRUCTURES & IMPROVEMENTS: True and Full Value of Living Quarters Exclusive of Structures and Improvements (Dollars)	True and Full Value of Barns and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 of 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 Department of Taxation (Dollars)	SOLD FOR TAXES
			1 N E ¼ of N E ¼	9	143	26				Un											
			2 N W ¼ of N E ¼																		
			3 S W ¼ of N E ¼																		
			4 S E ¼ of N E ¼																		
			5																		
			6 N E ¼ of N W ¼																		
			7 N W ¼ of N W ¼																		
			8 S W ¼ of N W ¼																		
			9 S E ¼ of N W ¼																		
			10																		
			11 N E ¼ of S W ¼																		
State of Minnesota			12 ~~N W ¼ of S W ¼~~ Lot 3																		
U. S. of America			13 ~~S W ¼ of S W ¼~~ " 2																		
			14 S E ¼ of S W ¼																		
			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																		
State of Minnesota			19 ~~S E ¼ of S E ¼~~ " 1																		
			20																		

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
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 Walker

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 TRANSFERED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	1000s	No. School District	Dwelling Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Excluding all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Attached 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 Department of Taxation (Dollars)	SOLD FOR TAXES
	U. S. of America																				
	U. S. of America																				
	State of Minnesota																				
	State of Minnesota																				
	State of Minnesota																				
	Edward Nelson																				
	State of Minnesota																				
	Elmer W. & Marguerite A. Livingston																				
	E. W. Livingston																				
	Elmer W. Livingston																				

	Description	Sec. or Lot	Town or Block	Range	Acres	1000s	No. School District	Dwelling Homestead Yes or No	True and Full Value of Lands Excluding all Structures and Improvements (Dollars)	True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Attached 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)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
1	NE¼ of NE¼	10	143	26		40													
2	NW¼ of NE¼																		
3	SW¼ of NE¼																		
4	SE¼ of NE¼																		
5																			
6	NE¼ of NW¼																		
7	NW¼ of NW¼																		
8	SW¼ of NW¼																		
9	SE¼ of NW¼																		
10																			
11	~~NE¼ of SW¼~~ Lot 3																		
12	~~NW¼ of SW¼~~																		
13	SW¼ of SW¼																		
14	SE¼ of SW¼					40													
15																			
16	NE¼ of SE¼																		
17	NW¼ of SE¼					40		Yes											
18	SW¼ of SE¼					40		"											
19	SE¼ of SE¼					40		"											
20																			

Cass County, Minnesota, for Taxes for the Year 1945.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 46 Rate 46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homesteads 6.54 Mills	TOTAL GENERAL TAX	SPECIAL TAXES						TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ 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	# 87			1586								1586	PAID IN FULL	SEP 16 1946	12887					1586							
15																												
16																												
17	# 80			1548								1548	2nd Half Paid	OCT 24 1945														
													1st Half Paid	JUN 27 1946														
18	# 47			812								812	2nd Half Paid	OCT 24 1945	12815			794		794							
													1st Half Paid	JUN 27 1946	7927													
19	# 34			658								658	2nd Half Paid	OCT 24 1945				406		406							
													1st Half Paid	JUN 27 1946														
20																		329		329								
	# 238			4604								4604																

Form 4 C D

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 1945.

		Description of Property						Assessor's Valuation								Equalized Values																							
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Cents	No. School District	Indicate Homesteads Yes or No	True and Full Value of Land Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes																	
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																			
U. S. of America		1	NE ¼ of NE ¼	11	143	26				Un																													
State of Minnesota - Dept. Rur. Cr.		2	NW ¼ of NE ¼																																				
State of Minnesota		3	SW ¼ of NE ¼																																				
U. S. of America		4	SE ¼ of NE ¼																																				
		5																																					
U. S. of America		6	NE ¼ of NW ¼																																				
U. S. of America		7	NW ¼ of NW ¼																																				
State of Minnesota		8	SW ¼ of NW ¼																																				
State of Minnesota		9	SE ¼ of NW ¼																																				
		10																																					
U. S. of America		11	NE ¼ of SW ¼																																				
U. S. of America		12	NW ¼ of SW ¼																																				
U. S. of America		13	SW ¼ of SW ¼																																				
U. S. of America		14	SE ¼ of SW ¼																																				
		15																																					
U. S. of America		16	NE ¼ of SE ¼																																				
U. S. of America		17	NW ¼ of SE ¼																																				
U. S. of America		18	SW ¼ of SE ¼																																				
U. S. of America		19	SE ¼ of SE ¼																																				
		20																																					

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes								Total Taxes	Paid	When Paid				Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																	1															
2																	2															
3																	3															
4																	4															
5																	5															
6																	6															
7																	7															
8																	8															
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18																	18															
19																	19															
20																	20															

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.

Form 4 CD

Cass County, Minnesota, for Taxes for the Year 1945.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres	No. School District	Sold for Taxes	District No. 46 Rate 43 Mills (Dollars)	Tax Less Homestead Exemption	State Tax on Non-Homestead 6.54 Mills	Total Taxes	Paid	When Paid	Number of Receipt	June Settlement 1946	Delinquent on First Monday in January 1947	Remarks
1	State of Minnesota (Contr. to Eliz. B. Hills)		NE¼ of NE¼	12	143	26	40	2m	SOLD FOR TAXES	H 40	774		774	PAID IN FULL	MAY 28 1946	5439	774 ✓		
2	State of Minnesota (" John H. Hills)		NW¼ of NE¼ } South 60 acs.						SOLD FOR TAXES										
3	State of Minnesota (" " ")		SW¼ of NE¼				60		SOLD FOR TAXES	H 63	1218		1218	PAID IN FULL	MAY 28 1946	5439	1218 ✓		
4	~~State of Minnesota~~ (" " Eliz. ")		SE¼ of NE¼				40			H 111	2148		2148	PAID IN FULL	MAY 28 1946	5439	2148 ✓		
5	U. S. of America		N. 20 acs of NW¼ of NE¼																
6	U. S. of America		NE¼ of NW¼																
7	U. S. of America		NW¼ of NW¼																
8	Earl F + Delore H. Mann		SW¼ of NW¼				40		SOLD FOR TAXES	70	1354	46	1400					1400	
9	U. S. of America		SE¼ of NW¼																
10																			
11	U. S. of America		NE¼ of SW¼																
12	U. S. of America		NW¼ of SW¼																
13	U. S. of America		SW¼ of SW¼																
14	U. S. of America		SE¼ of SW¼																
15																			
16	U. S. of America		NE¼ of SE¼																
17	U. S. of America		NW¼ of SE¼																
18	U. S. of America		SW¼ of SE¼																
19	U. S. of America		SE¼ of SE¼																
20																			
Total										H 214 / 70 / 284	5494	46	5540						

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

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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945

	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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Other Improvements	True and Full Value of Structures only 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 Department of Taxation	Sold for Taxes
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	U. S. of America		1	NE ¼ of NE ¼	13	143	26															
	U. S. of America		2	NW ¼ of NE ¼																		
	Chas. J. & Mary P. Swanson	State of Minnesota	3	SW ¼ of NE ¼				40														
	" " "	State of Minnesota	4	SE ¼ of NE ¼				40														
			5																			
	U. S. of America		6	NE ¼ of NW ¼																		
	U. S. of America		7	NW ¼ of NW ¼																		
	U. S. of America		8	SW ¼ of NW ¼																		
	U. S. of America		9	SE ¼ of NW ¼																		
			10																			
	~~State of Minnesota~~	Orville E. Morton & Bonnie Morton	11	NE ¼ of SW ¼																		
	~~State of Minnesota~~	" " "	12	NW ¼ of SW ¼																		
	~~State of Minnesota~~	" " "	13	SW ¼ of SW ¼																		
	~~State of Minnesota~~	" " "	14	SE ¼ of SW ¼																		
			15																			
	U. S. of America		16	NE ¼ of SE ¼																		
	U. S. of America		17	NW ¼ of SE ¼																		
	U. S. of America		18	SW ¼ of SE ¼																		
	U. S. of America		19	SE ¼ of SE ¼																		
			20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	Mar. Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1									1												
2									2												
3	98		1896	64				1960	3 Forfeited										1960	Canc	
4	98		1896	64				1960	4 Forfeited										1960	Canc	
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												
	196		3792	128				3920													

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

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District
	U. S. of America							
1	U. S. of America		N E ¼ of N E ¼	14	143	26		Un
2	U. S. of America		N W ¼ of N E ¼					
3	U. S. of America		S W ¼ of N E ¼					
4	U. S. of America		S E ¼ of N E ¼					
5								
6	U. S. of America		N E ¼ of N W ¼					
7	U. S. of America		N W ¼ of N W ¼					
8	U. S. of America		S W ¼ of N W ¼					
9	U. S. of America		S E ¼ of N W ¼					
10								
11	U. S. of America		N E ¼ of S W ¼					
12	U. S. of America		N W ¼ of S W ¼					
13	E. E. Menton		S W ¼ of S W ¼				40	
14	State of Minnesota		S E ¼ of S W ¼					
15								
16	Edith Shoemaker		N E ¼ of S E ¼				40	
17	U. S. of America		N W ¼ of S E ¼					
18	U. S. of America		S W ¼ of S E ¼					
19	Edith Shoemaker		S E ¼ of S E ¼				40	
20								

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 Personally 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 Department of Taxation. Sold for Taxes.

Valuations by School Districts as Equalized by Department of Taxation: District No. 106, Rate 56 Mills. State Tax on Non-Homestead 6.54 Mills.

	District Valuation	Rate and Tax Less Homestead Exemption	Total Taxes	Paid / When Paid	Number of Receipt	June Settlement 1946	November Settlement 1946	Penalty	Remarks
13	H 87	15 86	15 86	PAID IN FULL MAY 24 1946	6256	15 86			
16	H 42	8 12	8 12	Part Paid / Balance Paid NOV 13 1946	11478 / 10439				
18							10 42		
19	H 90	17 42	17 42	Part Paid / Balance Paid NOV 13 1946			15 1?	77	~~[illegible]~~ 18.?
Total	H 214	41 40	41 40						

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1945.

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 Yes or No	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 to be Equal to 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 Department of Taxation	SOLD FOR TAXES
							Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Emma Peterson	Elmer & Margaret Livingston	NE¼ of NE¼	13	143	26	40			Un	Yes										
	" " " "		NW¼ of NE¼				40			"											
	W. M. + P. Ry. Co.		SW¼ of NE¼				40														
	U. S. of America		SE¼ of NE¼																		
	Myron Jacobson		NE¼ of NW¼				40														
	State of Minnesota		NW¼ of NW¼																		
	State of Minnesota		SW¼ of NW¼																		
	State of Minnesota		SE¼ of NW¼																		
	Ted C. + Marie Jacobson		NE¼ of SW¼				40														
	Donald M. + Dorothy A. Jacobson		NW¼ of SW¼				40														
	" " "		SW¼ of SW¼				40														
	Martin + Lloyd Woodhouse		SE¼ of SW¼ less N.99 rds S.157 rds W 80 rds of E½ 78				39														
	Clifford Lind	Ella E. Hanson	N.99 rds S.157 rds W 80 rds of E½ 78 of SE of SW				1														
	U. S. of America		NE¼ of SE¼																		
	Bertel Christianson		NW¼ of SE¼				40														
	Ebenezer E. Menton		SW¼ of SE¼				40														
	E. E. Menton		SE¼ of SE¼				40														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2 Rate 14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 43			812				812	1st Half Paid	OCT 24 1946	7828		1131		1131						
2		H 75			1450				1450	2nd Half Paid	JUN 27 1946	1131										
3		H 70			1354				1354	1st Half Paid	OCT 24 1946											
4										PAID IN FULL	MAY 10 1946	6658		1354								
5																						
6		H 50			968				968	PAID IN FULL	SEP 16 1946	7587				968	24					
7																						
8																						
9																						
10																						
11		H 74			1432				1432													
12		H 42			812				812	PAID IN FULL	FEB 13 1946	1506		2454								
13		H 85			1644				1644	PAID IN FULL	FEB 13 1946											
14		115			2224	76			2300											2300	2530	
15		H 57			1006				1006	PAID IN FULL	JUL 11 1946	8915		1006								
16																						
17		H 59			1142				1142	PAID IN FULL	MAY - 9 1946	5058		1142								
18		H 42			812				812	PAID IN FULL	MAY 24 1946	6256		812								
19		H 160			2096				3096	PAID IN FULL	MAY 24 1946	6256		3096								
20																						
		H 951			16758	76			16828													
		115																				
		866																				

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 1945.

	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 Yes or No	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 Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads at 33⅓ per cent Class 3	Assessed Value of Homesteads at 20 per cent Class 3B	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 Department of Taxation	SOLD FOR TAXES
							Acres	Mills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	State of Minnesota		NE ¼ of NE ¼	16	143	26				Yes											
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8	H. H. Johnston		SW ¼ of NW ¼				40														
9	State of Minnesota		SE ¼ of NW ¼																		
10																					
11	State of Minnesota		NE ¼ of SW ¼																		
12	State of Minnesota		NW ¼ of SW ¼																		
13	Charley Woodhouse		SW ¼ of SW ¼				40														
14	A. L. Coleman	State of Minnesota	SE ¼ of SW ¼				40														
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	State of Minnesota		NW ¼ of SE ¼																		
18	A. L. Coleman		SW ¼ of SE ¼				40														
19	Donald Jacobson		SE ¼ of SE ¼				40														
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 1446 Rate 46.46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	REMARKS
	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	H 48				812						812	PAID IN FULL	JUN 8 1946	5867		812										
9																										
10																										
11																										
12												Balance Paid	OCT 1 1946	10900												
13	236				4566	154 1/2					4720	Balance Paid	JUN 21 1946	7369			2320		2100							
14	H 50				968						968	Passed by State Chap 374, Laws 41							9.68						9.68 Cancel	
15																										
16																										
17																										
18	H 50				968						968	PAID IN FULL	JUN 14 1946	7264			968									
19	H 16				310						310	PAID IN FULL	MAY 20 1946	6777			310									
20	H 158 236 394				7624	154					7778															

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 1945.

	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	Improvements (Homestead) Yes No	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 (or Assessed Value Equal 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 3 (Dollars)	Amount Value of Residential 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 Department of Tax Review (Dollars)	Total Assessed Value as Equalized by Board of Equalization (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
	State of Minnesota																				
	State of Minnesota		1 NE ¼ of NE ¼				77 14326			Un											
	State of Minnesota		2 NW ¼ of NE ¼																		
			3 SW ¼ of NE ¼																		
	H. H. Johnston		4 SE ¼ of NE ¼				40														
			5																		
	U. S. of America		6 NE ¼ of NW ¼																		
	U. S. of America		7 NW ¼ of NW ¼																		
	U. S. of America		8 SW ¼ of NW ¼																		
	U. S. of America		9 SE ¼ of NW ¼																		
			10																		
	U. S. of America		11 NE ¼ of SW ¼																		
	U. S. of America		12 NW ¼ of SW ¼																		
	First State Bank, Bay Lake	Frank & Fancy Lodge / Hall & Paul	13 SW ¼ of SW ¼				40														
			14 SE ¼ of SW ¼				40														
			15																		
	Harry A. White		16 NE ¼ of SE ¼				40														
	" "		17 NW ¼ of SE ¼				40														SOLD FOR TAXES
	" "		18 SW ¼ of SE ¼				40														SOLD FOR TAXES
	" "		19 SE ¼ of SE ¼				40														SOLD FOR TAXES
			20																		SOLD FOR TAXES

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1										1													
2										2													
3										3													
4	4 47				8 12				812	4	PAID IN FULL	JUN 8 1946	5867		812 v								
5										5													
6										6													
7										7													
8										8													
9										9													
10										10													
11										11													
12										12													
13	84				1626	56			1682	13	PAID IN FULL	MAY - 2 1946	4826		3364 v								
14	84				1626	56			1682	14	PAID IN FULL	MAY - 2 1946											
15										15													
16	56				1084	36			1120	16											1120		
17	70				1354	46			1400	17											1400		
18	98				1896	64			1960	18											1960		
19	98				1896	64			1960	19											1960		
20	4 47 440 537				10794	322			10616	20													

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 1945.

	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 Yes or No	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 Structures, Improvements and Machinery (Dollars)	Assessed Value of Structures, Improvements and Machinery at 20 per cent Class 3B (Dollars)	Assessed Remainder at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼				18	14	32	6	Un									
2	U. S. of America		NW ¼ of NE ¼																	
3	U. S. of America		SW ¼ of NE ¼																	
4	U. S. of America		SE ¼ of NE ¼																	
5																				
6	U. S. of America		NE ¼ of NW ¼																	
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																	
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 2																	
9	U. S. of America		SE ¼ of NW ¼																	
10																				
11	U. S. of America		NE ¼ of SW ¼																	
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																	
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																	
14	U. S. of America		SE ¼ of SW ¼																	
15																				
16	State of Minnesota	(Conv. to Robert Hare)	NE ¼ of SE ¼				2													
17	L. A. Page Jr.		NW ¼ of SE ¼				40													
18	Robert Hare		SW ¼ of SE ¼				40													
19	"		SE ¼ of SE ¼				40													
20																				
							120													

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate 34 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent as Per Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
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		56			1084	36						1120	17	2nd Half Paid	NOV 5 1946	11673											
18		H 59			1182							1182	18	1st Half Paid	JUL 12 1946	8/20		560 V			560				1122		
19		H 50			968							968	19												968	10.65	
20		H 109 56 165			3194	36						3230	20														

SOLD FOR TAXES

SOLD FOR TAXES

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 50 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Inside Limits Home stead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads not to Exceed $1,000 at 50 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 Department of Taxation (Dollars)	SOLD FOR TAXES
U. S. of America	1	NE ¼ of NE ¼	19	143	26				Un											
U. S. of America	2	NW ¼ of NE ¼																		
U. S. of America	3	SW ¼ of NE ¼																		
U. S. of America	4	SE ¼ of NE ¼																		
State of Minnesota (County of Eidon Co. Tell) State of Minnesota	5																			
State of Minnesota	6	NE ¼ of NW ¼				40														
U. S. of America	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																		
U. S. of America	10																			
U. S. of America	11	NE ¼ of SW ¼																		
U. S. of America	12	NW ¼ of SW ¼ " 3																		
U. S. of America	13	SW ¼ of SW ¼ " 4																		
U. S. of America	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														
State of Minnesota	18	SW ¼ of SE ¼																		
State of Minnesota	19	SE ¼ of SE ¼																		
	20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 94 Rate 19.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1													
2										2													
3										3													
4										4													
5										5													
6	106				2050	70			2120	6	Cont Disputed	11-6-45											2120 Cancel
7										7													
8										8													
9										9													
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17	70				1354	46			1400	17	2nd Half Paid NOV 5 1946 / 1st Half Paid JUL 2 1946	71573 / 71520		700		700							
18										18													
19										19													
20										20													
	176				3404	116			3520														

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	Homestead Yes or No	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 Improvements Very Probably 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 Board of Review (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Solid Fuel Taxes
Oliver L. Thomas & Edith M. Thomas		1 NE ¼ of NE ¼	20	143	26	40	7th												
State of Minnesota		2 NW ¼ of NE ¼																	
U. S. of America		3 SW ¼ of NE ¼																	
Oliver L. Thomas & Edith M. Thomas; Clover Belt Land Co.		4 SE ¼ of NE ¼				40													
		5																	
State of Minnesota		6 NE ¼ of NW ¼																	
U. S. of America		7 NW ¼ of NW ¼																	
U. S. of America		8 SW ¼ of NW ¼																	
U. S. of America		9 SE ¼ of NW ¼																	
		10																	
U. S. of America		11 NE ¼ of SW ¼																	
U. S. of America		12 NW ¼ of SW ¼																	
U. S. of America		13 SW ¼ of SW ¼																	
U. S. of America		14 SE ¼ of SW ¼																	
		15																	
John O. Nimbus & Helen Nimbus		16 NE ¼ of SE ¼				40													
" " " "		17 NW ¼ of SE ¼				40													
U. S. of America		18 SW ¼ of SE ¼																	
Albert L. Moore		19 SE ¼ of SE ¼				40													
		20																	

Cass County, Minnesota, for Taxes for the Year 1945.

	Variations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate 46 / 193 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collection to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	H 59				11 42							11 42	PAID IN FULL	JUL 3 1946	7997		11 42 ✓									
2																										
3																										
4	H 76				14 70							14 70	PAID IN FULL	JUL 3 1946	7997		14 70 ✓									
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16	378				53 78	187						55 60	2nd Half Paid / 1st Half Paid	OCT 10 1945 / JUL 17 1946	8919		36 21 ✓				36 21 ✓				
17	84				16 26	56						16 82	2nd Half Paid / 1st Half Paid	OCT 10 1945 / JUL 12 1944												
18																										
19	168				33 50	110						33 60	PAID IN FULL	APR 24 1946	4545		33 60 ✓									
20																										
	H 135				128 66	348						132 14														
	530																									
	666																									

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 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Blocks	Range	Number of Acres of Land (Acres)	Whole	No. School District	Public Utility Property assessed Yes or No	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 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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	~~Federal Farm State Bank~~	State of Minnesota	NE ¼ of NE ¼	21	143	26	40		144												SOLD FOR TAXES	
2	Ed C. + Marie Jacobson		NW ¼ of NE ¼				40														SOLD FOR TAXES	
3	Harry E. Boyle	U. S. of America	SW ¼ of NE ¼				40														SOLD FOR TAXES	
4			SE ¼ of NE ¼																			
5																						
6	Harry A. White		NE ¼ of NW ¼				40														SOLD FOR TAXES	
7	" "		NW ¼ of NW ¼				40														SOLD FOR TAXES	
8	Oliver L. Thomas Floyd H. Van Campen		SW ¼ of NW ¼				40														SOLD FOR TAXES	
9	" "		SE ¼ of NW ¼				40														SOLD FOR TAXES	
10																						
11	Orin H. Nimlos Elwood Hotchkiss		NE ¼ of SW ¼				40															
12	" " " "		NW ¼ of SW ¼				40															
13	Ruth + Vernon Burgeson	U. S. of America	SW ¼ of SW ¼				40															Abst. #2715
14			SE ¼ of SW ¼																			
15																						
16		U. S. of America	NE ¼ of SE ¼																			
17	O. Clifford Haldahl	U. S. of America	NW ¼ of SE ¼				40														SOLD FOR TAXES	
18			SW ¼ of SE ¼																			
19			SE ¼ of SE ¼																			
20																						

	Variations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 144 Rate 42 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collection to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		116			2744	76			2320	Forfeited										2320	Canc	
2		50			1026	34			1060											1060		
3		84			1626	56			1682											1682		
4																						
5																						
6		98			1896	64			1960											1960		
7		98			1896	64			1960											1960		
8		138			2670	90			2760	PAID IN FULL	JUN 12 1948		7354	1442½								
9		84			1626	56			1682	PAID IN FULL	JUN 12 1948											
10																						
11		84			1626	56			1682													
12		137			2650	90			2740											1682	1850	
13		476			1470				1470	PAID IN FULL	JUL 5 1946		7496	1470 ✓						2740	3014	
14																						
15																						
16																						
17		113			2186	74			2260											2260		
18																						
19																						
20																						
		476			20916	660			21576													
		1005																				
		1481																				

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

Uplatted 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 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town of Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Built into transmission Yes or No	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 and Structures, Improvements and Machinery	Assessed Value of Improvements up to $1000 at 20 Per Cent, Class 3B	Assessed Value of Improvements Remainder at 33⅓ per cent, Class 3	Total assessed Value of Lands Including 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 Department of Taxation	SOLD FOR TAXES
							Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	E. E. Menton		NE ¼ of NE ¼	22	142	26	40		Ten												
	~~State of Minnesota~~	E. E. Menton & Hazel W. Menton																			
2			NW ¼ of NE ¼ less 1 acre town hall																		
	John B. ~~Makousky~~	Makousky																			
3	" "		SW ¼ of NE ¼				40														
4			SE ¼ of NE ¼				40														SOLD FOR TAXES
5																					
6	Elizabeth + Eva Helland		NE ¼ of NW ¼ less 1 acre school				39														
7	State of Minnesota		NW ¼ of NW ¼																		
8	U. S. of America		SW ¼ of NW ¼																		
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	U. S. of America		NW ¼ of SW ¼																		
13	U. S. of America		SW ¼ of SW ¼																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	U. S. of America		NW ¼ of SE ¼																		
18	U. S. of America		SW ¼ of SE ¼																		
19	U. S. of America		SE ¼ of SE ¼																		
20																					

	VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 66 Rate 42 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collection to Flat Monday in January 1947	Penalty	Delinquent on Flat Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 42				812				812	PAID IN FULL	MAY 24 1946	6756		812								
2																						
3	H 86				1664				1664													
4	H 42				812				812											1664	1830	
5																				812	893	
6	98				1896	64			1960	PAID IN FULL	JUL 11 1946	8917		1960								
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	H 170				5184	64			5248													
	98																					
	268																					

Form 4 CD—to be prepared, compact

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 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Miles	No. School District	Indicate Homestead Yes or No	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 Personal Property Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads (up to $1,000 at 20 per cent) Class 3B	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 Department of Taxation	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America		N E ¼ of N E ¼	23	143	26				Yes											
2	State of Minnesota		N W ¼ of N E ¼																		
3	U. S. of America		S W ¼ of N E ¼																		
4	U. S. of America		S E ¼ of N E ¼																		
5																					
6	State of Minnesota		N E ¼ of N W ¼																		
7	U. S. of America		N W ¼ of N W ¼																		
8	U. S. of America		S W ¼ of N W ¼																		
9	U. S. of America		S E ¼ of N W ¼																		
10																					
11	U. S. of America		N E ¼ of S W ¼																		
12	U. S. of America		N W ¼ of S W ¼																		
13	U. S. of America		S W ¼ of S W ¼																		
14	U. S. of America		S E ¼ of S W ¼																		
15																					
16	U. S. of America		N E ¼ of S E ¼																		
17	U. S. of America		N W ¼ of S E ¼																		
18	State of Minnesota		S W ¼ of S E ¼																		
19	U. S. of America		S E ¼ of S E ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1															1														
2															2														
3															3														
4															4														
5															5														
6															6														
7															7														
8															8														
9															9														
10															10														
11															11														
12															12														
13															13														
14															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

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 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or L.O.	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Where Attend: Yes	No	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 Personal Property Not Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads (in Lieu of 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 Director of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sulp For Taxes
	U. S. of America		1 N E ¼ of N E ¼				24	143 26		Yes												
	State of Minnesota		2 N W ¼ of N E ¼																			
	U. S. of America		3 S W ¼ of N E ¼																			
	U. S. of America		4 S E ¼ of N E ¼																			
			5																			
	Gladys M. McCord	State of Minnesota	6 N E ¼ of N W ¼					40														
	U. S. of America		7 N W ¼ of N W ¼																			
	U. S. of America		8 S W ¼ of N W ¼																			
	U. S. of America		9 S E ¼ of N W ¼																			
			10																			
	U. S. of America		11 N E ¼ of S W ¼																			
	U. S. of America		12 N W ¼ of S W ¼																			
	U. S. of America		13 S W ¼ of S W ¼																			
	U. S. of America		14 S E ¼ of S W ¼																			
			15																			
	U. S. of America		16 N E ¼ of S E ¼																			
	U. S. of America		17 N W ¼ of S E ¼																			
	U. S. of America		18 S W ¼ of S E ¼																			
	U. S. of America		19 S E ¼ of S E ¼																			
			20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 66 Rate 42 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1														1														
2														2														
3														3														
4														4														
5														5														
6		98			1896	64							1960	6	Forfeited											1960	Cancel	
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														
		98			1896	64							1960															

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 1945.

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	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 (only assessed to Real Estate)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead at 20 in $1000 at 30 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 Department of Taxation	Sold for Taxes
						Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America	1	N E ¼ of N E ¼	25	143	26				No											
U. S. of America	2	N W ¼ of N E ¼																		
U. S. of America	3	S W ¼ of N E ¼																		
State of Minnesota	4	S E ¼ of N E ¼																		
	5																			
U. S. of America	6	N E ¼ of N W ¼																		
U. S. of America	7	N W ¼ of N W ¼																		
U. S. of America	8	S W ¼ of N W ¼																		
U. S. of America	9	S E ¼ of N W ¼																		
	10																			
U. S. of America	11	N E ¼ of S W ¼																		
U. S. of America	12	N W ¼ of S W ¼																		
U. S. of America	13	S W ¼ of S W ¼																		
U. S. of America	14	S E ¼ of S W ¼																		
	15																			
U. S. of America	16	N E ¼ of S E ¼																		
State of Minnesota	17	N W ¼ of S E ¼																		
State of Minnesota	18	S W ¼ of S E ¼																		
	19	S E ¼ of S E ¼																		
	20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption .....Mills	State Tax on Non-Homestead .....Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1												
2										2												
3										3												
4										4												
5										5												
6										6												
7										7												
8										8												
9										9												
10										10												
11										11												
12										12												
13										13												
14										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

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 1945.

		Description of Property					Assessor's Valuation					Equalized Values																									
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Number of Acres of Land: Acres	Number of Acres of Land: Hundreds	No. School District	Dwelling Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of 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 including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes																
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		
U. S. of America		1	N E ¼ of N E ¼	26	143	26																															
U. S. of America		2	N W ¼ of N E ¼																																		
U. S. of America		3	S W ¼ of N E ¼																																		
		4	S E ¼ of N E ¼																																		
		5																																			
U. S. of America		6	N E ¼ of N W ¼																																		
U. S. of America		7	N W ¼ of N W ¼																																		
U. S. of America		8	S W ¼ of N W ¼																																		
U. S. of America		9	S E ¼ of N W ¼																																		
		10																																			
State of Minnesota		11	N E ¼ of S W ¼																																		
State of Minnesota		12	N W ¼ of S W ¼																																		
State of Minnesota		13	S W ¼ of S W ¼																																		
State of Minnesota		14	S E ¼ of S W ¼																																		
		15																																			
U. S. of America		16	N E ¼ of S E ¼																																		
U. S. of America		17	N W ¼ of S E ¼																																		
State of Minnesota		18	S W ¼ of S E ¼																																		
State of Minnesota		19	S E ¼ of S E ¼																																		
		20																																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes					Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																										
2																										
3																										
4																										
5																										
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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 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land (Acres)	(Hundredths)	No. School District	Include Home Stead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of Machinery 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 $400 at 20 per cent Class 3 (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Inclusive of 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 Department of Taxation (Dollars)	Social Security Tax	Remarks
	U. S. of America																					
1	State of Minnesota	Geo. W. Collier	NE¼ of NE¼	27	143	26																
2	State of Minnesota		NW¼ of NE¼				40															
3	State of America		SW¼ of NE¼																			
4	U. S. of America		SE¼ of NE¼																			
5																						
6	U. S. of America		NE¼ of NW¼																			
7	U. S. of America		NW¼ of NW¼																			
8	U. S. of America		SW¼ of NW¼																			
9	U. S. of America		SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	Al Merton		SW¼ of SW¼				40															
14	~~Robert Deere~~	Merchants Co. Tether	E 50' of W 380' of S½ of SW¼				1.52															
15	Harold R. Sweet		E 100' of W 480' of SE¼ of SW¼				3.03															
16	U. S. of America		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	Albert L. Merton		SW¼ of SE¼				40															
19	U. S. of America		SE¼ of SE¼																			
20	Kenneth M. Clark		W. 10 ac. of SE¼ of SW¼				10															
	Carl R. Kading		East 840' of SE¼ of SW¼				25.45															

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. 1 Rate 19.5 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills (Dollars)

Rate and Tax Less Homestead Exemption ..... Mills; State-Tax on Non-Homestead 6.5 Mills

	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	Total General Tax $ cts.	Special Taxes $ cts.	$ cts.	$ cts.	$ cts.	Total Taxes $ cts.		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 $ cts.	June Settlement 1946 $ cts.	Penalty $ cts.	November Settlement 1946 $ cts.	Penalty $ cts.	Collections to First Monday in January 1947 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1947 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1													1													
2		33			6 38	22						6 60	2	PAID IN FULL	JUL 19 1946	7180		6 60 ✓								
3													3													
4													4													
5													5													
6													6													
7													7													
8													8													
9													9													
10													10													
11													11													
12													12													
13		14 43			812							8 12	13													
14		53 / 40			10 26 / 7 42	34 / 60		Abatement #3953				10 60 / 7 02	14	Balance Paid / Paid Prior Jan 21 1946	AUG - 8 1946	10307 / 3662	6 60			4 00 ✓					8 12 ✓ 8 93	7.42 - Abated
15		10			1 94	06						2 00	15	PAID IN FULL	FEB 1 8 1946	1694	2 00									
16													16													
17													17													
18		7 16			3 10							3 10	18												3 10 ✓ 3 44	
19													19													
20		33 / A 51 / 1 66 / 2 24			6 38 / 43 34	22 / 1 10						6 60 / 44 44	20	PAID IN FULL ~~PAID IN FULL~~	JUL 17 1946 ~~JUL 17 1946~~	6173	~~—~~	6 60 ✓								

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 1945.

	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 Yes or No	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 (not including Attached to Real Estate)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Exempt 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 Department of Taxation	Sold for Taxes
							Acres	Mills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America		NE¼ of NE¼	28	143	26				Un											
2	State of Minnesota		NW¼ of NE¼																		
3	State of Minnesota		SW¼ of NE¼																		
4	U. S. of America		SE¼ of NE¼																		
5																					
6	U. S. of America		NE¼ of NW¼																		
7	Wm. E. Hawkins		NW¼ of NW¼ N. 10 ac. of W 10 ac.				39.50														
8	Theresa V. Clemons		W½ of SW¼ of NW¼ " 1½ ac.				18.50														
9	U. S. of America		SE¼ of NW¼																		
10	~~State of Minnesota~~ Lena Daniels		S½ of SW¼ of NW¼				20														
11	U. S. of America		NE¼ of SW¼																		
12	Paul Daniels		W½ of NW¼ of SW¼				20														
13	U. S. of America		SW¼ of SW¼																		
14	U. S. of America		SE¼ of SW¼																		
15	State of Minnesota ~~Mary Frances Harrison~~ Marjorie Johnson		S½ of NW¼ of SW¼				20														
16	U. S. of America		NE¼ of SE¼																		
17	U. S. of America		NW¼ of SE¼																		
18	State of Minnesota		SW¼ of SE¼																		
19	State of Minnesota		SE¼ of SE¼																		
20	Jennie E. Sharples		1.5 ac. in SW corner of W½ of SW¼ of NW¼				1.50														SOLD FOR TAXES
							119.50														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1													
2										2													
3										3													
4										4													
5										5													
6										6													
7	H 114				22.06				22.06	7											22.06		
8	H 63				12.18				12.18	8	PAID IN FULL	JUL 19 1948	9182		12.18								
9										9													
10	20				3.86	14			4.00	10	PAID IN FULL	APR 30 1948	4787		4.00								
11										11													
12	67				12.96	44			13.40	12	PAID IN FULL	APR 30 1948	4787		13.40								
13										13													
14										14													
15	H 54				10.44				10.44	15	Forfeited												10.44 Canc.
16										16													
17										17													
18										18													
19										19													
20	H 23				4.44				4.44	20											4.44		
	H 254				65.94	58			66.52														
	87																						
	341																						

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 1945.

Line	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	Sch. School District	Indicate date timber sold Yes or No	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 Lands Including all Structures Usually Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads to be Taken at 20 per cent Class 3B	Assessed Value of Remainders at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value of Homesteads as Equalized by the Board of Review	Total Assessed Value of Remainders as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Edward H. & Viola Pearl Murray		W½ of NE¼ of NE¼	34	143	26	19	52	Un												
	U. S. of America																				
2			NW¼ of NE¼																		
	U. S. of America																				
3			SW¼ of NE¼																		
4	Stone Lake St Bank		SE¼ of NE¼				37	52													
5	Paul Daniels		S½ of NE¼ of NE¼				19	53													SOLD FOR TAXES
	U. S. of America																				
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
	U. S. of America																				
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10	State of Minnesota																				
11			NE¼ of SW¼																		
	U. S. of America																				
12			NW¼ of SW¼																		
13	M. J. Godfrey		SW¼ of SW¼				44	33													
14	" "		SE¼ of SW¼ less 1 ac. school				42	85													
15																					
16	Edward H. Rick		NE¼ of SE¼				38	66													
	U. S. of America																				
17			NW¼ of SE¼																		
	U. S. of America																				
18			SW¼ of SE¼																		
	U. S. of America																				
19			SE¼ of SE¼																		
20																					
							302	41													

Line	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 86				1664				1664					1664								
2																						
3																						
4	92				1780	60			1840	PAID IN FULL	JUN 1 1948	6057		1840								
5	H 84				1626				1626	PAID IN FULL	APR 30 1946	4787		1626								
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13	H 129				2496				2496	2nd Half Paid 1st Half Paid	NOV 1 1946 JUL 30 1946	9153		1857				1857				
14	H 63				1218				1218	2nd Half Paid 1st Half Paid	NOV 1 1946 JUL 30 1946											
15																						
16	H 74				1432				1432												1432	1575
17																						
18																						
19																						
20	H 436 Ø 518				10376	60			10376													

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	Mins	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Other Structures (Dollars)	True and Full Value of Attached 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 $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 Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	30	143	26				Yes											
2	State of Minnesota		NW ¼ of NE ¼																		
3	State of Minnesota		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	U. S. of America		~~NW ¼ of NW ¼~~ Lot 1																		
8	State of Minnesota		~~SW ¼ of NW ¼~~ Lot 2																		
9	State of Minnesota		SE ¼ of NW ¼																		
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	State of Minnesota		~~NW ¼ of SW ¼~~ Lot 3																		
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	U. S. of America		NW ¼ of SE ¼																		
18	~~State of Minnesota~~ Lands to Estate of Geo. Eugene Brown		SW ¼ of SE ¼					40													
19	Clara Jensen Slater Walter L. Brown		SE ¼ of SE ¼					40													SOLD FOR TAXES
20																					

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 12 Mills (Dollars)	District No. 4 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18	2 55			1064					1064 48	PAID IN FULL JUL 1 1 1945	89/9		1064 v									
19	1 20			2380	80				2460 19	PAID IN FULL JUN 1 8 1946	6975			2460 v								
20	4 05 1 23 1 78			3444	80				35 24													

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)	(Mills)	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Land Improvements (Dollars)	True and Full Value of Machinery Furnished by Attached to Real Estate (Dollars)	Total True and Full Value of Land, Improvements, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads 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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	U. S. of America		NE ¼ of NE ¼	31	143	26				Yes												
2	Jacob Schmolke	U. S. A.	NW ¼ of NE ¼				40														SOLD FOR TAXES	
3	State of Minnesota		SW ¼ of NE ¼																			
4	State of Minnesota		SE ¼ of NE ¼																			
5																						
6	Jacob Schmolke	U. S. A.	NE ¼ of NW ¼				40															
7	Dominickus Ballweg		~~NW ¼ of NW ¼~~ Lot 1				40.37														SOLD FOR TAXES	
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																			
9	Jacob Schmolke	U. S. A.	SE ¼ of NW ¼				40														SOLD FOR TAXES	
10																						
11	"	U. S. A.	NE ¼ of SW ¼				40															
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																		SOLD FOR TAXES	
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																			
14	State of Minnesota		SE ¼ of SW ¼																			
15																						
16	Jens J. Opsahl	Myron Jackson ~~Frank H. Scott Attorney~~	NE ¼ of SE ¼ ✓				40			70												
17	"	" " " "	NW ¼ of SE ¼				40															
18	U. S. of America		SW ¼ of SE ¼																			
19	U. S. of America		SE ¼ of SE ¼																			
20																						

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	Special Taxes: District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																				
2	98		1896	64			1960	Cancel Purchased by U.S.A. on 1939												1960 Cancel
3																				
4																				
5																				
6	98		1896	64			1960	Cancel Purchased by U.S.A. on 1939												1960 Cancel
7	99		1916	66			1982	PAID IN FULL MAR 4 1946	3031	1982										
8																				
9	84		1626	56			1682	Cancel Purchased by U.S.A. on 1939												1682 Cancel
10																				
11	70		1354	46			1400	Cancel Purchased by U.S.A. on 1939												1400 Cancel
12																				
13																				
14																				
15																				
16	98		1896	64			1960	PAID IN FULL MAY 29 1946	5472		2772 ✓									
17	H 47		812				812	PAID IN FULL MAY 29 1946												
18																				
19																				
20																				
	H 47 / 547 / 599		11396	360			11756													

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

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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Solid Rock and Other Structures (Dollars)	True and Full Value of Other Structures (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 $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements, and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections in Plat Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on Plat Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	U. S. of America		NE ¼ of NE ¼	32	143	26				Yes																																		
2	Leroy Brown		NW ¼ of NE ¼				40														SOLD FOR TAXES	H 85				16.44																		
3	U. S. of America		SW ¼ of NE ¼																																									
4	U. S. of America		SE ¼ of NE ¼																																									
5																																												
6	Charley Carlson		N½ of NE ¼ of NW ¼				20															H 57				11.02																		
7	U. S. of America		NW ¼ of NW ¼																																									
8	~~Federal Land Bank, St Paul~~ Murray Jacobson		SW ¼ of NW ¼				40			No												298				57.66	1.94																	
9	U. S. of America		SE ¼ of NW ¼																																									
10	U. S. of America		S½ of NE¼ of NW¼																																									
11	U. S. of America		~~NE ¼ of SW ¼ Lot 2~~																																									
12	~~Federal Land Bank, St Paul~~ Murray Jacobson		NW ¼ of SW ¼				40			No												106				20.50	.70																	
13	U. S. of America		~~SW ¼ of SW ¼~~ " 1																																									
14	U. S. of America		SE ¼ of SW ¼																																									
15																																												
16	U. S. of America		NE ¼ of SE ¼																																									
17	U. S. of America		NW ¼ of SE ¼																																									
18	U. S. of America		~~SW ¼ of SE ¼~~ " 3																																									
19	U. S. of America		SE ¼ of SE ¼																																									
20							160															H 145 / 404 / 549				105.67	.064																	

Total Taxes	Paid	When Paid	Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections in Plat Monday in January 1947	Penalty	Delinquent on Plat Monday in January 1947	Total Delinquent Tax and Penalty
1												
2	1644 ✓	1st Half Paid / 2nd Half Paid	OCT 16 1946 / JUN 18 1946	6974	822 ✓							
3												
4												
5												
6	1102 ✓	PAID IN FULL	JUL 19 1946	9179	1102 ✓							
7												
8	5960 ✓	PAID IN FULL	MAY 29 1946	5472	5960 ✓							
9												
10												
11												
12	2120 ✓	PAID IN FULL	MAY 29 1946	5472	2120 ✓							
13												
14												
15												
16												
17												
18												
19												
20	108 26											

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 1945.

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Yes or No	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 Merchandise, Personal Property and Not Attached to Real Estate	Total True and Full Value of all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by Department of Taxation	SOLD FOR TAXES
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America	1	NE ¼ of NE ¼	33	143	26				Yes											
U. S. of America	2	NW ¼ of NE ¼																		
U. S. of America	3	SW ¼ of NE ¼																		
U. S. of America	4	SE ¼ of NE ¼																		
	5																			
U. S. of America	6	NE ¼ of NW ¼																		
Lillian Dale	7	NW ¼ of NW ¼				40														
U. S. of America	8	SW ¼ of NW ¼																		SOLD FOR TAXES
U. S. of America	9	SE ¼ of NW ¼																		
	10																			
U. S. of America	11	NE ¼ of SW ¼																		
U. S. of America	12	NW ¼ of SW ¼																		
U. S. of America	13	SW ¼ of SW ¼																		
U. S. of America	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																		
U. S. of America	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 Department of Taxation: District No. ..... Rate ..... Mills	District No. 137 Rate 19 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1												
2										2												
3										3												
4										4												
5										5												
6										6												
7		137			26 50	90			27 40	7										27 40		
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												
		137			26 50	90			27 40													

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 1945.

	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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Improvements (Dollars)	True and Full Value of Machinery Furnished 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 $1000 at 20 per cent Class 3 (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills (Dollars)	District No. / Rate / Mills (Dollars)	District No. / Rate / Mills (Dollars)	District No. / Rate / Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month, Day, Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	State of Minnesota		NE ¼ of NE ¼	34	143	26			Un																																		
2	Albert L. Menton		NW ¼ of NE ¼				40															H 16				310				310											310	31	341	
3	U. S. of America		SW ¼ of NE ¼																																								
4	State of Minnesota		SE ¼ of NE ¼																																								
5																																											
6	State of Minnesota		NE ¼ of NW ¼																																								
7	Al Menton		NW ¼ of NW ¼				40															H 47				812				812											812	81	893	
8	" "		SW ¼ of NW ¼				40															H 66				1276				1276											1276	128	1404	
9	" "		SE ¼ of NW ¼				40															H 36				696				696											696	70	766	
10																																											
11	~~H. Scott Andrews~~	J. H. Myers	NE ¼ of SW ¼																															PAID IN FULL SEP 5 1946	10473				17.60					
12	Al Menton		NW ¼ of SW ¼				40															H 36				696				696											696	70	766	
13	State of Minnesota		SW ¼ of SW ¼																																								
14	A. L. Menton		SE ¼ of SW ¼				40														SOLD FOR TAXES	H 54				1044				1044											1044			
15																																											
16	State of Minnesota		NE ¼ of SE ¼																																								
17	State of Minnesota		NW ¼ of SE ¼																																								
18	State of Minnesota		SW ¼ of SE ¼																																								
19	State of Minnesota		SE ¼ of SE ¼																																								
20							240															H 250				4834				4834											4834			

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 1945.

		Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands (exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Moulding and Other Structures	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to $4000 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 Department of Taxation	Sold for Taxes
						Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U. S. of America	1	N E ¼ of N E ¼	35	143	26			Un												
U. S. of America	2	N W ¼ of N E ¼																		
U. S. of America	3	S W ¼ of N E ¼																		
U. S. of America	4	S E ¼ of N E ¼																		
	5																			
State of Minnesota	6	N E ¼ of N W ¼																		
State of Minnesota	7	N W ¼ of N W ¼																		
State of Minnesota	8	S W ¼ of N W ¼																		
State of Minnesota	9	S E ¼ of N W ¼																		
	10																			
U. S. of America	11	N E ¼ of S W ¼																		
U. S. of America	12	N W ¼ of S W ¼																		
U. S. of America	13	S W ¼ of S W ¼																		
U. S. of America	14	S E ¼ of S W ¼																		
	15																			
U. S. of America	16	N E ¼ of S E ¼																		
State of Minnesota	17	N W ¼ of S E ¼																		
U. S. of America	18	S W ¼ of S E ¼																		
U. S. of America	19	S E ¼ of S E ¼																		
	20																			

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes						Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collection to Five Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1															1															
2															2															
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19															19															
20															20															

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 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lots	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Inhabitable Homestead Yes or No	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 $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 Department of Taxation	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1 NE ¼ of NE ¼	36	143	26				Un											
State of Minnesota		2 NW ¼ of NE ¼																		
State of Minnesota		3 SW ¼ of NE ¼																		
State of Minnesota		4 SE ¼ of NE ¼																		
		5																		
State of Minnesota		6 NE ¼ of NW ¼																		
State of Minnesota		7 NW ¼ of NW ¼																		
U. S. of America		8 SW ¼ of NW ¼																		
U. S. of America		9 SE ¼ of NW ¼																		
		10																		
State of Minnesota		11 NE ¼ of SW ¼																		
State of Minnesota		12 NW ¼ of SW ¼																		
State of Minnesota		13 SW ¼ of SW ¼																		
U. S. of America		14 SE ¼ of SW ¼																		
		15																		
State of Minnesota		16 NE ¼ of SE ¼																		
State of Minnesota		17 NW ¼ of SE ¼																		
State of Minnesota		18 SW ¼ of SE ¼																		
State of Minnesota		19 SE ¼ of SE ¼																		
		20																		

Grand Totals

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.15 Mills	Total General Tax	Special Taxes					Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1														1												
2														2												
3														3												
4														4												
5														5												
6														6												
7														7												
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16														16												
17														17												
18														18												
19														19												
20														20												
	H. 33.64 S. 33.64 1932	Grand Totals					172.80	State Tax 3.63					176.46													