ASSESSMENT & TAX LIST

Salem

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, APR 15 1947.

Harold Johnston 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 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, 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. Swenson County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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, to wit:

1. The owner thereof if of full age and sound mind, being a resident of the assessor's district, shall list all of his *** personal property.

2. He shall also list as principal, 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. 272.26. 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. 272.27. 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. 272.29. Merchants and manufacturers. The personal property of persons doing a business in a fixed place in a district, shall be listed in the town or district where his business is carried on. ***

Sec. 272.30. Farm property of non-resident. When the owner of a farm, 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. 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. 272.32. Elevators, etc., on railroad. All elevators and other personal property used in connection therewith, situated upon the land of any railroad company which has not its road fully owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 272.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, shall be listed and assessed in the town or district where listed and assessed in the county, town, or district where the same is usually kept.

Sec. 272.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed office in any city, village or borough in this state shall be listed and assessed where situated. ***

Sec. 272.37. Personal property of electric light and power companies in adjacent cities and villages. Personal property, other than personal property lying within the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships engaged in business, shall be listed and assessed in the county where situated.

Sec. 272.23. 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 belonging to a consignor, which is not for taxation any property belonging to a consignor, which is not listed for taxation in the county where stored or forwarded, if he has no interest in such property, and duties as profit from its sale.

Sec. 272.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles produced, received, or otherwise held for the purpose of being used, in his business or in part in any process of manufacturing, or in the business of selling, or selling, Every manufacturer shall also list, as part of the 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. 272.44. Estates of decedents. The personal property of the estate of a deceased person, shall be listed and assessed at the place where it was at the time of his death.

Sec. 272.45. 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. 272.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of taking possession by such officer.

Sec. 272.47. 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 liable for tax of the current year on the property in another state.

Sec. 272.48. Where listed in case of doubt. In case of doubt as to the proper place for 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 Commissioner of Taxation.

Sec. 273.25. Lists to be verified. Every person required to list property shall make 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 property required to be in possession or under his control which he is required to list for taxation as guardian, executor, administrator, parent, trustee, assignee, receiver, or agent, or pertaining to partner, partner, factor, agent, or other capacity. ***

Sec. 271.47. 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 given the full, fair, and complete list thereof, he may examine such person under oath in regard to such property, and if he may be required to list; and, if such person shall refuse to make full disclosure under oath, he may assume that the property of such person or his principal according to his best judgment and information.

Sec. 272.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall make a list and a statement of personal property, and assess the same at such amount of value of such property, and at such rate of taxation as he shall think just, 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 for the proper performance of his duties, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person, or officer or agent of any company or corporation, who is required or authorized by law to be made as a basis of listing or reducing any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.11. 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 item 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 assessed annually at fifty (50) per cent of its true and full value. If mined, it shall be assessed where it is located, if unmined, within 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 following August 1 or (b) which contains phosphorus in excess of .045 as mined, dried, sized, or washed, shall be taxed as other crude ore nodules, Manganiferous, Nodul Resources, of Nodul non-Resource ore, or (b) mined by open pit methods, and in accordance with good engineering and conservation practice, requires concentration either through washing or separating or both to make it suitable for consumption, shall be taxed at the rate of twenty percent of the value of such stockpiles remaining on August 1 of a calendar year and shall be taxed the next succeeding May 1 for the 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. Such stockpiles of iron ore shall be taxed at the rate of twenty percent 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 land which is in part or in whole iron ore, the value of the land shall be of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 1a. All direct products of the blast and open hearth furnace that are utilized in the form produced and are not further processed or manufactured, shall be valued and assessed at 18 per cent of the full and true value thereof.

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 in class three "a" and class three "b," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, and tools, implements and machinery, whether fixtures or otherwise, and tools, implements and machinery used by the owner in any agricultural, industrial and commercial pursuits, shall constitute class three and shall be valued and assessed at 20 per cent of the full and true 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 6. Class 3b. 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 "b" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 7. 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.

Section 273.03, Minnesota Statutes 1945. 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 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. ***

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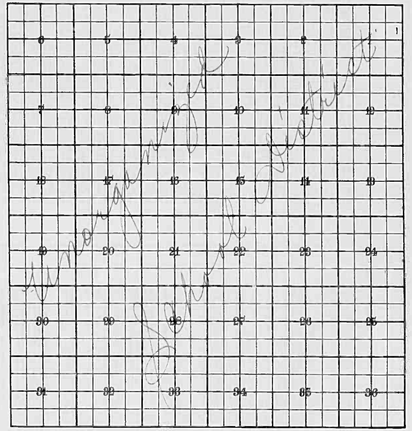
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 76 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, 1947.

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 ½ Mill per Bushel Dollars Cts.	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 all Other Grains	★ Tax of ½ Mill Per Bushel Dollars Cts.	★ Total Tax Dollars Cts.	REMARKS

Note ★ Assessors will not fill these Columns

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

FORM 3

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	Rng.	True and Full Value of Structures worth more than $100 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise (Dollars)

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

Assessment of Taxable Real Property in the Twp. of Salem, County of Cass, Minn., for the Year 1947.

Form 115

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. of Block	Rng.	Number of Acres of Land: Acres	10ths	Indicate Homestead for State or Co.	Indicate Homestead for Local Tax or Sch.	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	FINAL EQUALIZED VALUE (Dollars)	
1	Orville E. + Bonnie Munton		NE¼ of SW¼	13	T132	R26	40	—	yes	yes	State												1
											County												
											Local												
											Assessor	120	100		220	44					44		✓
2	" "		NW¼ of SW¼	"	"	"	40	—	"	"	State												2
											County												
											Local												
											Assessor	120			120	24					24		✓
3	" "		SW¼ of SW¼	"	"	"	40	—	"	"	State												3
											County												
											Local												
											Assessor	120			120	24					24		✓
4	" "		SE¼ of SW¼	"	"	"	40	—	"	"	State												4
											County												
											Local												
											Assessor	120			120	24					24		✓
5	Hugh + Helen Horsman		NE¼ of NW¼	19	"	"	40	—	yes	yes	State												5
											County												
											Local												
											Assessor	120	150		270	54					54		✓
6	State of Minnesota (Cont. to Howard Remus)		NW¼ of NE¼	23	"	"	40	—	no	yes	State												6
											County												
											Local												
											Assessor	120			120		40				40		✓
7	State of Minnesota (Cont. to Howard Remus)		NE¼ of NW¼	"	"	"	40	—	no	yes	State												7
											County												
											Local												
											Assessor	120			120		40				40		✓
8	Continued on Next Page										State												8
											County												
											Local												
											Assessor												
											State												
											County												
											Local												
											Assessor	840	250		1090	170	80				250		

Total Value as Equalized by

Total Value as Assessed by

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

Assessment of Taxable Real Property in the Twp. of Salem, County of Cass, Minn., for the Year 1947.

Form 316 BLAKE-DAVIS COMPANY, MINNEAPOLIS

	Name of Owner	School District	Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	True and Full Valuations: Buildings and Other Structures (Dollars)	True and Full Valuations: Machinery Permanently Attached to Real Estate (Dollars)	True and Full Valuations: Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Assessed Valuations: Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	Assessed Valuations: All Other: Homestead Up to $4,000 25% (Dollars)	Assessed Valuations: All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Assessed Valuations: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Assessed Valuations: Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
	State of Minnesota										State												
											County												
											Local												
1	(Cont. to Mrs Frances Slater et al)		NW¼ of NE¼	24	143	26	40	—	No	No	Assessor	120			120		40				40	1	1
	State of Minnesota										State												
											County												
											Local												
2	(Cont. to Mrs Frances Slater et al)		"	"	"	"	40	—	No	No	Assessor	120			120		40				40	2	2
											State												
											County												
3											Local												
											Assessor											3	3
											State												
											County												
4											Local												
											Assessor											4	4
											State												
											County												
5											Local												
											Assessor											5	5
											State												
											County												
6											Local												
											Assessor											6	6
											State												
											County												
7											Local												
											Assessor											7	7
											State												
											County												
8											Local												
											Assessor											8	8
											State												
	Total Value as Equalized by										County												
											Local												
	Total Value as Assessed by										Assessor	240			240		80				80		

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

Assessment of Taxable Real Property in the of, County of, Minn., for the Year 1947.

Form 316 BLAKE-DAVIS COMPANY, MINNEAPOLIS

	Name of Owner	School District	Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	True and Full Valuations: Buildings and Other Structures (Dollars)	True and Full Valuations: Machinery Permanently Attached to Real Estate (Dollars)	True and Full Valuations: Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Assessed Valuations: Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	Assessed Valuations: All Other: Homestead Up to $4,000 25% (Dollars)	Assessed Valuations: All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Assessed Valuations: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Assessed Valuations: Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
											State												
											County												
											Local												
1											Assessor												1
											State												
											County												
2											Local												
											Assessor												2
											State												
											County												
3											Local												
											Assessor												3
											State												
											County												
4											Local												
											Assessor												4
											State												
											County												
5											Local												
											Assessor												5
											State												
											County												
6											Local												
											Assessor												6
											State												
											County												
7											Local												
											Assessor												7
											State												
											County												
8											Local												
											Assessor												8
											State												
	Total Value as Equalized by										County												
											Local												
	Total Value as Assessed by										Assessor												

Assessment of

Form 334 [illegible]

	NAME OF OWNER
1	
2	
3	
4	
5	
6	
7	
8	

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th day) of January, *A. D.* 1948, of L. C. Peterson, *Auditor of said County, Minnesota,* the *Tax List of all Taxable Real and Personal Property in the* Town of Salem *in said County for the year A. D.* 1947, as specified above and amounting to ..... *Dollars*

Paul A. Jewell
County Treasurer

JAN - 3 1949 194

Office of ~~County Treasurer~~, Cass County, Minnesota

To L. C. Peterson, ~~County Auditor~~:

Sir: I herewith return to you the *Tax List for the* Town of Salem *in said County for the year 1947, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of the tax, and each tract or lot of real property against which the taxes remain unpaid and delinquent for said year.*

Yours respectfully,

Paul A. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1947.*

WITNESS my hand and official seal, the ..... *day of* ..... *1948.*

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

Auditor's Office, Cass County, Minnesota

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I hereby certify that on the first Monday in January 1948, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1947; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

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

Assessment of

Form 316 BURT-DAVIS COMPANY, DUBUQUE, IA.

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Township OF Salem

	School District No.	Valuation by School Districts: Dollars	Dollars	Value of Lands other than Town Lots including Structures: Dollars	Town Lots including Structures thereon: Dollars	Personal Property: Dollars	Total Value of all Property except Money and Credits: Dollars	Rate of State Taxes: State Rev. Mills	State Sch'l Ins. Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rate of County Taxes: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	Rate of Town Taxes: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Tel Mills	Mills	Bd Mills	Total Rate of Town Tax Mills
1	Un			7942	49	1538	9529					3.02	22.	7.2	48.	18.			95.2	5.	15.	1.		5.		22.1	53.1
2												4.07															
3				Rural	Urban	O.P.	Total					7.09															
				7991	—	1538	9529																				
4	Val. - Rl.	H.	3573																								
		T.H.	4418																								
5		O.P.	1538																								
			9529																								
6																											
7																											
8																											

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

	Rate of School Taxes: Local 1 Mill	Special Mills	~~Sinking Fund~~ Dif. Mills	Transp. Mills	C.O. Mills	Bd Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Taxes Levied — Local 1 Mill: Local 1 Mill	Special	Dif. ~~Sinking Fund~~	Transp.	C.O.	Bd.	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
1																State Revenue,		
2	1.	15.	15.	1.8	5.	27.1	64.9	24.0	793	11910	11910	1430	3970	21513	51526	State School,		
Na	1.	30.	15.	1.8	5.	27.1	79.9	23.15	157	4760	2380	285	793	4297	12672	Teachers Insurance,		
																State Debt—Non-Homestead,		2420
																State Debt—Homestead,		2878 52.98
									950	16670	14290	1715	4763	25810	64.198	County Revenue,		20960
																County Road and Bridge,		6860
																County Welfare,		45740
																Bonds and Interest		17150 907.10
																Town Revenue,		4762
																Town Road and Bridge,		14290
																Town Drag,		952
																Town State Loan,		
																Fire		4762
																Telephone		4762
																Bd.		21644 511.42
																School Local 1 Mill,		950
																School Special,		16670
																School State Loan,		
																Dif.		14290
																Transp		1715
																C.O		4763
																Bd		25810 64.198
																		2118.48
																R. & O.P.		1750.64
																		362.84
																		2113.48

Total Levy, $ 2113 48

Total Number of Acres

State of Minnesota, } ss
COUNTY OF CASS

I, F. C. Pearson, 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 Township of Salem in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1947

Witness my hand and official seal, this 15 day of Oct A. D. 1947

F. C. Pearson County Auditor.

SEAL

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

Cass County, Minnesota, for Taxes for the Year 1947.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Acres	100ths	No. School District	Sold for Taxes	Valuations by School Districts (District Un, Rate 216.2 Mills) Dollars	Tax Including State Homestead $ cts.	State Tax on Non-Homestead 4.07 Mills $ cts.	Special Taxes	Total Taxes $ cts.	Paid / When Paid	Number of Receipt	June Settlement 1948	Delinquent on First Monday in January 1949
1	C. J. & Maude J. Posey		~~NE¼ of NE¼~~ Lot 1	1	143	26	40	04	Un		93	20 16	38		20 54	PAID IN FULL JUN 9 1948	7326	4970	
2	"		~~NW¼ of NE¼~~ " 2				40	12			66	14 32	26		14 58	PAID IN FULL JUN 9 1948			
3	"		SW¼ of NE¼				40				66	14 32	26		14 58	PAID IN FULL JUN 9 1948			
4	Winfred C. & Leora Bogle		SE¼ of NE¼				40			~~SOLD FOR TAXES~~	4 56	12 14			12 14	PAID IN FULL JUL 14 1948			
5																			
6	State of Minnesota		~~NE¼ of NW¼~~ " 3																
7			~~NW¼ of NW¼~~ " 4																
8			SW¼ of NW¼																
9	State of Minnesota		SE¼ of NW¼																
10																			
11	Geo. E. Godfrey		NE¼ of SW¼				40			SOLD FOR TAXES	66	14 32	26		14 58				14 58
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	Geo. E. Godfrey		NW¼ of SE¼				40			SOLD FOR TAXES	66	14 32	26		14 58				14 58
18	State of Minnesota		SW¼ of SE¼																
19	U. S. of America		SE¼ of SE¼																
20																			
							240	17			4 56 / 357 / 413	89 58	1 42		91 00				

Assessment Roll and Tax List of Real Property in the Town of Salems

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indemnity Fund Ex. or No.	Indemnity Fund Ex. or No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		~~NE¼ of NE¼~~ Lot 1	2	143	26		Un															
2	State of Minnesota		~~NW¼ of NE¼~~ " 2																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	State of Minnesota		~~NE¼ of NW¼~~ " 3																				
7	State of Minnesota		~~NW¼ of NW¼~~ " 4																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11			NE¼ of SW¼																				
12	State of Minnesota		NW¼ of SW¼																				
13	State of Minnesota		SW¼ of SW¼																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	Bertel Christianson		SE¼ of SE¼				40																
20																							
							40																

	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)	District No. / Rate (Mills) (Dollars)	Tax including State Homestead .....147 Mills ($ cts.)	State Tax on Non-Homestead 147 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	Jlly Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ 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	SOLD FOR TAXES	66				1432	26		1458	19											1458	
20										20												
		66				1432	26		1458													

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C.D. BURT-DITZ COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Land by Use or No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Margaret R. Scott		1 ~~NE¼ of NE¼~~ Lot 1	3	143	26	53		Un													
		2 NW¼ of NE¼																			
"		3 ~~NW¼ of NE¼~~ " 2				37.55															
"		4 SE¼ of NE¼				40															
		5																			
		6 NE¼ of NW¼																			
		7 NW¼ of NW¼																			
		8 SW¼ of NW¼																			
		9 SE¼ of NW¼																			
		10																			
"		11 ~~NE¼ of SW¼~~ " 3				55															
		12 NW¼ of SW¼																			
		13 SW¼ of SW¼																			
		14 SE¼ of SW¼																			
		15																			
"		16 NE¼ of SE¼				40															
"		17 NW¼ of SE¼				40															
"		18 SW¼ of SE¼				40															
"		19 SE¼ of SE¼				40															
		20																			
						345.55															

Valuations by School Districts as Supplied by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1946	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		42				9.10	18		9.28	1	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
2										2													
3		42				9.10	18		9.28	3	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
4		42				9.10	18		9.28	4	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
5										5													
6										6													
7										7													
8										8													
9										9													
10										10													
11		42				9.10	18		9.28	11	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948	11676 12276		30.57		42.98						~~Total Delinquent~~
12										12													
13										13													
14										14													
15										15													
16		42				9.10	18		9.28	16	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
17		41				8.88	16		9.04	17	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
18		41				8.88	16		9.04	18	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
19		41				8.88	16		9.04	19	Part Paid Balance Paid	JUN -8 1948 OCT 14 1948											
20										20													
		333				72.14	1.38		73.52														
						72.14	1.36																

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C12 — LUMBER DATE COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by No.	Indicate Agricultural Tax by No.	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000	RURAL: Over $4,000 and Non-Homestead	ALL OTHER: Homestead Up to $4,000	ALL OTHER: Over $4,000 and Non-Homestead	MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	4	143	26	(Lake)																
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																				
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							

	SOLD FOR TAXES	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	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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 Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form C-U-Revised with County, Minnesota

		DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							
													RURAL		ALL OTHER					
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Agricultural Tax or Ex.	Indicate Agricultural Tax or Ex.	LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	Homestead Up to $4,000 20% (Dollars)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	Homestead Up to $4,000 25% (Dollars)	Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
		1	NE¼ of NE¼	5	143	26		Unc														
		2	NW¼ of NE¼																			
		3	SW¼ of NE¼																			
		4	SE¼ of NE¼																			
		5																				
U. S. of America		6	~~NE¼ of NW¼~~ } Lot 1																			
		7	~~NW¼ of NW¼~~ }																			
		8	SW¼ of NW¼																			
		9	SE¼ of NW¼																			
		10																				
		11	NE¼ of SW¼																			
		12	NW¼ of SW¼																			
		13	SW¼ of SW¼																			
		14	SE¼ of SW¼																			
		15																				
		16	NE¼ of SE¼																			
		17	NW¼ of SE¼																			
		18	SW¼ of SE¼																			
		19	SE¼ of SE¼																			
		20																				

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills	$ cts.	$ cts.			Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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 Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CB—Assessor's Roll

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Land by Yes or No	Indicate Agricultural Land by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $3,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
	State of Minnesota		1 ~~SE¼ of NE¼~~ Lot 1	6	143	26			Un														
	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																				

	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)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ 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 Real Property in the Town of Salem

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Miles	No. School District	Indicate Real Estate Tax or No	Indicate Personal Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $4,000 Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼				7 143.26		Un														
2	U. S. of America		NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 1																				
8	U. S. of America		~~SW¼ of NW¼~~ " 2																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	State of Minnesota		NE¼ of SW¼																				
12	State of Minnesota		~~NW¼ of SW¼~~ " 3																				
13	State of Minnesota		~~SW¼ of SW¼~~ " 4																				
14	State of Minnesota		SE¼ of SW¼																				
15																							
16			NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
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)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollar)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ 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 Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C.D. WHITE-DEVER COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Assessed Real Estate Tax as 1% or 2%	Indicate Assessed Personal Tax as 1% or 2%	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State Land		1 NE¼ of NE¼	8	143	26			tn														
			2 NW¼ of NE¼																				
			3 SW¼ of NE¼																				
			4 SE¼ of NE¼ Lake																				
			5																				
			6 NE¼ of NW¼																				
			7 NW¼ of NW¼																				
			8 SW¼ of NW¼																				
			9 SE¼ of NW¼																				
			10																				
			11 NE¼ of SW¼																				
			12 NW¼ of SW¼																				
			13 SW¼ of SW¼																				
			14 SE¼ of SW¼																				
			15																				
			16 NE¼ of SE¼																				
			17 NW¼ of SE¼																				
			18 SW¼ of SE¼																				
			19 SE¼ of SE¼																				
			20																				

	SOLD FOR TAXES	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	District No. Rate ... Mills	County No. Rate ... Mills	Tax including State Tax on Homestead ... Mills	State Tax on Non-Homestead ... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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													

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 CD. MUNICIPAL PRINTING CO., MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Residential Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼			9	143.26		Un														
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
10																							
11			NE¼ of SW¼																				
12	State of Minnesota		~~NW¼ of SW¼~~ Lot 3																				
13	U. S. of America		~~SW¼ of SW¼~~ " 2																				
14			SE¼ of SW¼																				
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19	State of Minnesota		~~SE¼ of SE¼~~ " 1																				
20																							

	SOLD FOR TAXES	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	District No. Rate ... Mills	Tax (including State Homestead) ... Mills	State Tax on Non-Homestead ... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollar:	$ 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															

Form 4 CD. ALLEN-BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax by Ho	Indicate Acid Soil Tax by Ac	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1	NE¼ of NE¼	10	143	26			tho														
U. S. of America		2	NW¼ of NE¼																				
State of Minnesota		3	SW¼ of NE¼																				
State of Minnesota		4	SE¼ of NE¼																				
		5																					
		6	NE¼ of NW¼																				
		7	NW¼ of NW¼																				
		8	SW¼ of NW¼																				
		9	SE¼ of NW¼																				
		10																					
State of Minnesota		11	~~NE¼ of SW¼~~ } Lot 3																				
		12	~~NW¼ of SW¼~~ }																				
		13	SW¼ of SW¼																				
Edward Nelson		14	SE¼ of SW¼				40																
		15																					
State of Minnesota		16	NE¼ of SE¼																				
Elmer W. & Marguerite A. Livingston		17	NW¼ of SE¼				40																
E. W. Livingston		18	SW¼ of SE¼				40																
Elmer W. Livingston		19	SE¼ of SE¼				40																
		20																					
							160																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1409 Rate 26.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead: 407 Mills	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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		#78					16 72			16 72	14	2nd Half Paid NOV 18 1948 / 1st Half Paid MAY 27 1948		13434 / 5948		846				846 68				
15											15													
16											16													
17		#76					16 48			16 48	17	PAID IN FULL OCT 20 1948												
18		#36					7 80			7 80	18	PAID IN FULL OCT 20 1948		12066				3208	1.13					
19		#36					7 80			7 80	19	PAID IN FULL OCT 20 1948												
20											20													
		#226					#49 00			#49 00														

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Land Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼				11	143.26		Non													
2	State of Minnesota ~~Forf. Dec. Gr.~~		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	U. S. of America		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		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																							

	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)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ 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																
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12												12																
13												13																
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17												17																
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19												19																
20												20																

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	~~State of Minnesota (Cont to Eliz. B. Hills)~~ John H. + Eliz. B. Hills		1 NE¼ of NE¼	12	143	26	40		Non														
			2																				
	~~State of Minnesota (Cont to John H. Hills)~~ John H. + Eliz. B. Hills		3 Also acres of N½ of NE¼				80																
	John H. + Eliz. B. Hills		4 SE¼ of NE¼				40																
	U. S. of America		5 N. 20 acs. of NW¼ of NE¼																				
	U. S. of America		6 NE¼ of NW¼																				
	U. S. of America		7 NW¼ of NW¼																				
	Earl F. + Delores H. Mann		8 SW¼ of NW¼				40																
	U. S. of America		9 SE¼ of NW¼																				
			10																				
	U. S. of America		11 NE¼ of SW¼																				
	U. S. of America		12 NW¼ of SW¼																				
	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																				
	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																				
							280																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 147 Rate 4.6 Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Homestead Mills 4.7	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
			Dollars		Dollars		Dollars		Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4 24								5 20			5 20	2nd Half Paid 1st Half Paid	OCT 1 9 1947 JUL 9 1948													
2																												
3		4 36								7 80			7 80	2nd Half Paid 1st Half Paid	OCT 1 9 1947 JUL 9 1948			17737 16613		18 86		18 86					
4		4 114								24 72			24 72	2nd Half Paid 1st Half Paid	OCT 1 9 1947 JUL 9 1948													
5																												
6																												
7																												
8	SOLD FOR TAXES	66								14 32		26	14 58													14 58		
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
		4 114 6 240								52 04		26	52 30															

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Assessments Subject to Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Values Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		1 NE¼ of NE¼				12.1143.26		Un														
2	U. S. of America		2 NW¼ of NE¼																				
3	State of Minnesota		3 SW¼ of NE¼																				
4	State of Minnesota		4 SE¼ of NE¼																				
5			5																				
6	U. S. of America		6 NE¼ of NW¼																				
7	U. S. of America		7 NW¼ of NW¼																				
8	U. S. of America		8 SW¼ of NW¼																				
9	U. S. of America		9 SE¼ of NW¼																				
10			10																				
11	Orville E. + Bonnie Menton		11 NE¼ of SW¼				40																
12	"		12 NW¼ of SW¼				40																
13	"		13 SW¼ of SW¼				40																
14	"		14 SE¼ of SW¼				40																
15			15																				
16	U. S. of America		16 NE¼ of SE¼																				
17	U. S. of America		17 NW¼ of SE¼																				
18	U. S. of America		18 SW¼ of SE¼																				
19	U. S. of America		19 SE¼ of SE¼																				
20			20																				
							160																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 24.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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			H 44					9 54			9 54	11 PAID IN FULL	JUL	10	1948											
12			H 24					5 20			5 20	12 PAID IN FULL	JUL	10	1948	9762		25 14								
13			H 24					5 20			5 20	13 PAID IN FULL	JUL	10	1948											
14			H 24					5 20			5 20	14 PAID IN FULL	JUL	10	1948											
15												15														
16												16														
17												17														
18												18														
19												19														
20												20														
			H 116					25 14			25 14															
								25 14																		

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4-C.D. BLANKBOOK COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead Tax as No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	U. S. of America		1 NE¼ of NE¼	14	143	26			Un													
	U. S. of America		2 NW¼ of NE¼																			
	U. S. of America		3 SW¼ of NE¼																			
	U. S. of America		4 SE¼ of NE¼																			
			5																			
	U. S. of America		6 NE¼ of NW¼																			
	U. S. of America		7 NW¼ of NW¼																			
	U. S. of America		8 SW¼ of NW¼																			
	U. S. of America		9 SE¼ of NW¼																			
			10																			
	U. S. of America		11 NE¼ of SW¼																			
	U. S. of America		12 NW¼ of SW¼																			
	E. E. Menton		13 SW¼ of SW¼				40															
	~~State of Minnesota~~ Edith Shoemaker		14 SE¼ of SW¼																			
			15																			
	Edith Shoemaker		16 NE¼ of SE¼				40															
	U. S. of America		17 NW¼ of SE¼																			
	U. S. of America		18 SW¼ of SE¼																			
	Edith Shoemaker		19 SE¼ of SE¼				40															
			20																			
							120															

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 216 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.67 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
										1														
										2														
										3														
										4														
										5														
										6														
										7														
										8														
										9														
										10														
										11														
										12														
	H 78					16 92			16 92	13	PAID IN FULL	JUL 10 1948	9903		16 92									
										14														
										15														
	H 40					8 68			8 68	16	PAID IN FULL	OCT 30 1948												
										17														
										18			12497				27 35	92						
	H 86					18 64			18 64	19	PAID IN FULL	OCT 30 1948												
										20														
	H 204					44 24			44 24															
						1414																		

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C.L.P. (Allen-Bates Co., Minneapolis)

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Assessment by Use	Indicate Agricultural Use by Use	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Elmer & Margaret Livingston		1 NE¼ of NE¼	15	143	26	40		Un														
" "		2 NW¼ of NE¼				40																
N. M. & P. Ry. Co.		3 SW¼ of NE¼				40																
U. S. of America		4 SE¼ of NE¼																				
		5																				
Myron Jacobson		6 NE¼ of NW¼				40																
State of Minnesota		7 NW¼ of NW¼																				
State of Minnesota		8 SW¼ of NW¼																				
State of Minnesota		9 SE¼ of NW¼																				
		10																				
Ted C. & Marie Jacobson		11 NE¼ of SW¼				40																
Donald M. & Dorothy A. Jacobson		12 NW¼ of SW¼				40																
" "		13 SW¼ of SW¼				40																
Martin & Lloyd Woodhouse		14 SE¼ of SW¼ less N. 99' of S. 132' of W. 440' of E. 473'				39																
Geo. L. & Ella I. Moser		15 N. 99' of S. 132' of W. 440' of E. 473' of Sec. of SW¼				1																
U. S. of America		16 NE¼ of SE¼																				
Bertel Christianson		17 NW¼ of SE¼				40																
Ebeneger E. Menton		18 SW¼ of SE¼				40																
E. E. Menton		19 SE¼ of SE¼				40																
		20																				
						440																

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax Including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 7.0 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1	H 40					868			868
2	H 71					1540			1540
3	H 66					1432			1432
4									
5									
6	H 48					1040			1040
7									
8									
9									
10									
Sold for Taxes	116					2516	48		2564
12	H 40					868			868
13	H 81					1756			1756
14	103					2234	42		2276
15	N 49					1062			1062
16									
17	H 56					1214			1214
18	H 40					868			868
19	H 152					3276			3276
20									
	H 594	49 643		2 471	79 633				
	214	29		79 471	1062		90		187 84
	1646 81	49 562			186 94				

Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1												
2 PAID IN FULL	OCT 20 1948	12066				2485 84						
3 PAID IN FULL	OCT 20 1948											
4 PAID IN FULL	NOV 18 [illegible]	12065		1432								
5												
6 2nd Half Paid	NOV 18 [illegible]	[illegible]		520				520 47				
1st Half Paid	MAY 27 1948											
7												
8												
9												
10												
11												2564
12 PAID IN FULL	MAY 1 1948	5199		2624								
13 PAID IN FULL	MAY 1 1948											
14 PAID IN FULL	MAR 19 1948	3604	2276									
15 PAID IN FULL	JUN 30 1948	[illegible]		1062								
16												
17 PAID IN FULL	JUL 9 1948	12065		1214								
18 PAID IN FULL	JUL 10 1948	9903		4164								
19 PAID IN FULL	JUL 10 1948											
20												

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

Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Rule Or Special Direction	Indicate Homestead Tax Paid by Ex	Indicate Agricultural Tax Paid by Ex	True and Full Valuations: Land Exclusive of Buildings and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $5,000 20% (Dollars)	Rural: Over $5,000 but Not Exceeding $10,000 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 but Not Exceeding $10,000 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
State of Minnesota		1 NE¼ of NE¼	16	143	26			Un														
		2 NW¼ of NE¼																				
		3 SW¼ of NE¼																				
State of Minnesota		4 SE¼ of NE¼																				
		5																				
		6 NE¼ of NW¼																				
State of Minnesota		7 NW¼ of NW¼																				
H. H. Johnston		8 SW¼ of NW¼				40																
State of Minnesota		9 SE¼ of NW¼																				
		10																				
State of Minnesota		11 NE¼ of SW¼																				
State of Minnesota		12 NW¼ of SW¼																				
Charles Woodhouse		13 SW¼ of SW¼				40																
State of Minnesota		14 SE¼ of SW¼																				
		15																				
State of Minnesota		16 NE¼ of SE¼																				
State of Minnesota		17 NW¼ of SE¼																				
A. L. Coleman		18 SW¼ of SE¼				40																
Donald Jacobson		19 SE¼ of SE¼				40																
		20																				
						160																

Sold for Taxes	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	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 17½ 7.87 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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		4 40					8 68			8 68	8	PAID IN FULL MAY 27 1948	5949		68								
9											9												
10											10												
11											11												
12											12												
13		225					48 28	92		49 70	13	PAID IN FULL MAY 27 1948	5949		4970								
14											14												
15											15												
16											16												
17											17												
18		4 56					12 14			12 14	18										12 14 J	12 35	
19		4 48					10 40			10 40	19	PAID IN FULL JUL 17 1948	10401		1040								
20											20												
		4 144					80 00	92		80 92													
		225																					
		369																					

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 3 CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inclusion Agricultural Tax or No	Inclusion Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼	17	143	26			Un														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	H. H. Johnston		SE¼ of NE¼				40																
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	U. S. of America		NE¼ of SW¼																				
12	U. S. of America		NW¼ of SW¼																				
13	~~Harold H. Hare~~	Robert Hare	SW¼ of SW¼				40																
14	—		SE¼ of SW¼				40																
15																							
16	Harry A. White		NE¼ of SE¼				40																
17	"		NW¼ of SE¼				40																
18	"		SW¼ of SE¼				40																
19	"		SE¼ of SE¼				40																
20																							
							280																

	Sold for Taxes	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	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent as First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4		H 40					868			868	4	PAID IN FULL	MAY 27 1948	5949		868								
5											5													
6											6													
7											7													
8											8													
9											9													
10											10													
11											11													
12											12													
13	[illegible]	80					1736	32		1768	13	PAID IN FULL	AUG 25 1948											
14	[illegible]	80					1736	32		1768	14	PAID IN FULL	AUG 25 1948	1287				3334	88					
15											15													
16		53					1150	22		1172	16	Part Paid	AUG 25 1948	1290				604	30			566	623	Balance $ 5.66
17		66					1432	26		1458	17											1458	1604	
18	SOLD FOR TAXES	93					2016	38		2054	18											2054	2259	
19	SOLD FOR TAXES	93					2016	38		2054	19	Part Paid	AUG 25 1948	1291				1057	53			997	1097	Balance $ 9.97
20											20													
		H 46																						
		465					10954	188		11142														
		505						190																

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indexed Homestead Yes No	Indexed Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼	18	143	26		Un															
2	U. S. of America		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 6																				
8	State of Minnesota		~~SW¼ of NW¼~~ " 2																				
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~~ " 3																				
13	U. S. of America		~~SW¼ of SW¼~~ " 4																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	~~State of Minnesota~~ (Cont. to Robert Hare)		NE¼ of SE¼				40																
17	L. A. Page, Jr.		NW¼ of SE¼				40																
18	~~Robert Hare~~ Albert J. Hare		SW¼ of SE¼				40																
19	— Mabel & Lisa Hare		SE¼ of SE¼				40																
20																							
							160																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 26.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.7 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16		H 32						6 94			6 94												6 94	7 63
17		53						11 50	22		11 72	2nd Half Paid	NOV 30 1948	3258				586						
18		H 56						12 14			12 14	1st Half Paid	JUN 10 1949	1361		586							12 14	13 35
19		H 48						10 40			10 40	PAID IN FULL	JAN 24 1949	327	10 40									
20																								
		4 19						40 98	22		41 20													
		12 9						40 98																

Assessment Roll and Tax List of Real Property in the Town of Salem — Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C.D. MILLER-DATA COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mths	No. School Dist.	Indicate Homestead Tax by Ha	Indicate Agricultural Tax by Ag	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $1,000 25% (Dollars)	ALL OTHER: Over $1,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	U. S. of America		NE¼ of NE¼	19	143	26			Ha														
2	U. S. of America		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	Hugh & Helen Horsman		NE¼ of NW¼				40																
7	State of Minnesota		~~NW¼ of NW¼~~ Lot 1																				
8	U. S. of America		~~SW¼ of NW¼~~ 2																				
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~~ 2																				
13	U. S. of America		~~SW¼ of SW¼~~ 4																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	State of Minnesota		NE¼ of SE¼																				
17	L. A. Page, Jr.		NW¼ of SE¼				40																
18	State of Minnesota		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20																							
							80																

	SOLD FOR TAXES	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	District No. / Rate / Mills	Tax including State Homestead (Mills)	State Tax on Non-Homestead (Mills)	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1													
2											2													
3											3													
4											4													
5											5													
6		4 54					11 70			11 70	6											11 70	J 1957	
7											7													
8											8													
9											9													
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16											16	2nd Half Paid	OCT 30 1948											
17		66					14 32	26		14 58	17	1st Half Paid	JUN 10 1948	1381		729		729						
18											18													
19											19													
20											20													
		4 54 / 66 / 120					26 02 / 5608	26		26 28														

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 2 CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No School District	Infinite Exemption Tax or Tax	Infinite Acc. Tax or Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 but Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1	Oliver L. & Edith M. Thomas		NE¼ of NE¼	20	143	26	40	Un															
2	State of Minnesota		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	Oliver L. & Edith M. Thomas		SE¼ of NE¼				40																
5																							
6	State of Minnesota		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	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	Junior E. & Marilyn E. Daniels																						
16	~~John O. & Rebecca Hindon~~		NE¼ of SE¼				40																
17	" " " "		NW¼ of SE¼				40																
18	U. S. of America		SW¼ of SE¼																				
19	Albert L. Moore		SE¼ of SE¼				40																
20																							
							200																

	Sold for Taxes	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	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 1.4 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 56				12.14			12.14	1	2nd Half Paid 1st Half Paid	NOV 18 1948 JUL 17 1948	13433 16402		6.07				6.07	.48			
2											2													
3											3													
4			H 72				15.62			15.62	4	2nd Half Paid 1st Half Paid	NOV 18 1948 JUL 17 1948	13433 16402		7.81				7.81	.64			
5											5													
6											6													
7											7													
8											8													
9											9													
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16			265				57.46	1.08		58.54	16											58.54	6.39	
17			93				20.16	.38		20.54	17											20.54	2.24	
18											18													
19	~~DELINQUENT TAXES~~		H 96				20.82			20.82	19	1st Half Paid	JUL - 6 1949	9788		1.04						10.41	1.15	
20											20													
			H 354 358 582				126.20 126.18	1.46 1.46		127.66														

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tract or No.	Indicate Agricultural Land or No.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Rural: Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Amount Value of Exemptions by Unplanned or Review	Final Equalized Value
							Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		NE¼ of NE¼	21	143	26		4a															
2	~~Ted C.~~ Mrs Olga L. Thomas + Marie Jacobson		NW¼ of NE¼				40																
3	Harry E. Boyle		SW¼ of NE¼				40																
4	U. S. of America		SE¼ of NE¼																				
5																							
6	Harry A. White		NE¼ of NW¼				40																
7	"		NW¼ of NW¼				40																
8	Floyd H. Van Campen		SW¼ of NW¼				40																
9	"		SE¼ of NW¼				40																
10																							
11	Elwood Houchins		NE¼ of SW¼				40																
12	" "		NW¼ of SW¼				40																
13	Ruth + Vernon Burgeson		SW¼ of SW¼				40																
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	O. Clifford Kaldahl		NW¼ of SE¼				40																
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							400																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 7.0 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1														
2	[redacted]		50					1084	20		1104	2 PAID IN FULL	MAY	17	1948	4563		1104								
3	SOLD FOR TAXES		80					1736	32		1768	3												1768		
4												4														
5												5														
6	SOLD FOR TAXES		93					2016	38		2054	6												2054	2259	
7	SOLD FOR TAXES		93					2016	38		2054	7												2054	2259	
8	SOLD FOR TAXES		131					2840	54		2894	8												2894		
9	SOLD FOR TAXES		84					1822	34		1856	9												1856		
10												10														
11	SOLD FOR TAXES		66					1432	26		1458	11												1458		
12	SOLD FOR TAXES		120					2602	48		2650	12												2650		
13			120					2602	48		2650	13												2650	2915	
14												14														
15												15														
16												16														
17	SOLD FOR TAXES		108					2342	44		2386	17												2386		
18												18														
19												19														
20												20														
			945					20492	382		20874															

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by Board of Review	Final Equalized Value
							Acres	10ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	E. E. Menton		NE¼ of NE¼	22	143	26	40		Un													
2	E. E. & Hazel Menton		NW¼ of NE¼ less 1 acre town hall				39															
3	John B. Makousky		SW¼ of NE¼				40															
4	"		SE¼ of NE¼				40															
5																						
6	Elizabeth & Eva Hellands		NE¼ of NW¼ less 1 acre school				39															
7	State of Minnesota		NW¼ of NW¼																			
8	U. S. of America		SW¼ of NW¼																			
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																						

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Amount	District No. ..... Rate ..... Mills	Amount	District No. ..... Rate ..... Mills	Amount	District No. ..... Rate ..... Mills	Amount	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.7 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 40							868			868	PAID IN FULL	JUL	10	1948	9903		1914									
2			H 39							846			846	PAID IN FULL	JUL	10	1948												
3			H 81							1756			1756	1st Half Paid	JUL	10	1948	9901		1312						~~878~~	1d	DR. 30828	
4			H 40							868			868	1st Half Paid	JUL	10	1948									~~434~~	1d		
5																														
6			93							2016	38		2054	PAID IN FULL	JUL	10	1948	9905		2054									
7																														
8																														
9																														
10																														
11																														
12																														
13																														
14																														
15																														
16																														
17																														
18																														
19																														
20																														
			H 300							6354	38		6392																
			93																										
			393							6354																			

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD (Half-inch margin, horizontal)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Land by a Ag	Indicate Agricultural Land by a Ag	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Assessed Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	U. S. of America		NE¼ of NE¼		22	143	26		Use														
2	State of Minnesota (Cont. to Howard Remus)		NW¼ of NE¼				40																
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	State of Minnesota (Cont. to Howard Remus)		NE¼ of NW¼				40																
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	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	State of Minnesota		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2/4 Rate 31.25 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.07 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1																								
2	20		40					8 68	16		8 84										8 84	J 772	
3																								
4																								
5																								
6	20		40					8 68	16		8 84										8 84	J 772	
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
			50					17 36	32		17 68													
								17 68	32															

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Applicable Local Tax or No	Indicate Applicable Local Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼		24	143	26		Un														
2	State of Minnesota	(Cont. to Mrs. Frances Slater et al)	NW¼ of NE¼				40																
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	State of Minnesota	(Cont. to Mrs. Frances Slater et al)	NE¼ of NW¼				40																
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	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																							

	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)	District No. Rate Mills (Dollars)	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead 4.7 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945 ($ cts.)	June Settlement 1945 ($ cts.)	Penalty ($ cts.)	November Settlement 1945 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1946 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1946 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1											1													
2	2.00	40					8.68	16		8.84	2											8.84	9.72	
3											3													
4											4													
5											5													
6	2.00	40					8.68	16		8.84	6											8.84	9.72	
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													
		80					17.36	32		17.68														
							17.34	32																

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 1 (1)		DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rng	Number of Acres of Land: Acres	Tenths	New School District	Indicate Homestead Tax as Ha	Indicate Agricultural Tax as Ag	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by Director of Tax Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	NE¼ of NE¼	25	143	26			Un														
U. S. of America		2	NW¼ of NE¼																				
U. S. of America		3	SW¼ of NE¼																				
State of Minnesota		4	SE¼ of NE¼																				
		5																					
U. S. of America		6	NE¼ of NW¼																				
U. S. of America		7	NW¼ of NW¼																				
U. S. of America		8	SW¼ of NW¼																				
U. S. of America		9	SE¼ of NW¼																				
		10																					
U. S. of America		11	NE¼ of SW¼																				
U. S. of America		12	NW¼ of SW¼																				
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																				
U. S. of America		17	NW¼ of SE¼																				
State of Minnesota		18	SW¼ of SE¼																				
State of Minnesota		19	SE¼ of SE¼																				
		20																					

SOLD FOR TAXES	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	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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											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 Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD. Miller-Davis Company, Minneapolis

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1	NE¼ of NE¼	26	143	26			Un														
U. S. of America		2	NW¼ of NE¼																				
U. S. of America		3	SW¼ of NE¼																				
U. S. of America		4	SE¼ of NE¼																				
		5																					
U. S. of America		6	NE¼ of NW¼																				
U. S. of America		7	NW¼ of NW¼																				
U. S. of America		8	SW¼ of NW¼																				
U. S. of America		9	SE¼ of NW¼																				
		10																					
State of Minnesota		11	NE¼ of SW¼																				
State of Minnesota		12	NW¼ of SW¼																				
State of Minnesota		13	SW¼ of SW¼																				
State of Minnesota		14	SE¼ of SW¼																				
		15																					
U. S. of America		16	NE¼ of SE¼																				
U. S. of America		17	NW¼ of SE¼																				
State of Minnesota		18	SW¼ of SE¼																				
State of Minnesota		19	SE¼ of SE¼																				
		20																					

	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)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Tax Including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ 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 Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Hdths	Sch. Dist.	Sale or Homestead Tax or Rs.	Ind. or Ups. Total Tax or Rs.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		1 NE¼ of NE¼	27	143	26																	
2	Geo. H Collier		2 NW¼ of NE¼				40															Abate #2545	
3	State of Minnesota		3 SW¼ of NE¼																				
4	U. S. of America		4 SE¼ of NE¼																				
5			5																				
6	U. S. of America		6 NE¼ of NW¼																				
7	U. S. of America		7 NW¼ of NW¼																				
8	U. S. of America		8 SW¼ of NW¼																				
9	U. S. of America		9 SE¼ of NW¼																				
10	Carl R. Kading		10 E. 840' of SE¼ of SW¼				25	45															
11	State of Minnesota		11 NE¼ of SW¼																				
12	State of Minnesota		12 NW¼ of SW¼																				
13	Al Menton		13 SW¼ of SW¼				40																
14	Meinhardt E. Kettner		14 E. 50' of W 390' of SE¼ of SW¼				1	52															
15	Harold R. Sweet		15 E. 100' of W. 480' of SE¼ of SW¼				3	03															
16	U. S. of America		16 NE¼ of SE¼																				
17	State of Minnesota		17 NW¼ of SE¼																				
18	Albert L. Menton		18 SW¼ of SE¼				40																
19	U. S. of America		19 SE¼ of SE¼																				
20	Kenneth M. Clark		20 W. 10 acs of SE¼ of SW¼				10																
							760																

	Sold for Taxes	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	District No. / Rate / Mills	Tax Including State Homestead / Mills	State Tax on Non-Homestead / 7.4 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1												
2		65 / 93					14 10 / 20 16	26 / 38		14 36 / 20 54	2 PAID IN FULL	MAY 11 1948	5628		14 36								6.18 Abated
3											3												
4											4												
5											5												
6											6												
7											7												
8											8												
9											9												
10		85					18 42	34		18 76	10 PAID IN FULL	FEB - 6 1948	575	18 76									
11											11												
12											12												
13		H 40					8 68			8 68	13										8 68 J	9 755	
14	SOLD FOR TAXES	10					2 16	04		2 20	14										2 20		
15		20					4 34	08		4 42	15 PAID IN FULL	JUL 17 1948	6400		4 42	13							
16											16												
17											17												
18		40					8 68	16		8 84	18										8 84 J	9 77	
19											19												
20		33					7 16	14		7 30	20 PAID IN FULL	JUL 9 1948	10060		7 30								
		H 40 / 251 / 291					69 60 / 5 66	1 14		70 74													

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD—Revised Date Report—Assessors

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres: Acres	Hundredths	Sec. School District	Indicate Assessed Real Estate Tax by Sec.	Indicate Assessed Total Tax by Sec.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1 N½ of NE¼	28	143	26		Un															
State of Minnesota		2 NW¼ of NE¼																				
State of Minnesota		3 SW¼ of NE¼																				
U. S. of America		4 SE¼ of NE¼																				
Seventh Day Adventist Church		5 N 8 rds of W 10 rds of NW of NW (½ ac)					E exempt															
U. S. of America		6 NE¼ of NW¼																				
Wm. E. Houchins		7 NW¼ of NW¼ less N 8 rds of W 10 rds				39	50															
Theresa V. Clemons	N½ of	8 SW¼ of NW¼ " 1½ ac				18	50															
U. S. of America		9 SE¼ of NW¼																				
Lena Daniels		10 S½ of SW¼ of NW¼				20																
U. S. of America		11 NE¼ of SW¼																				
Paul Daniels	N½ of	12 NW¼ of SW¼				20																
U. S. of America		13 SW¼ of SW¼																				
U. S. of America		14 SE¼ of SW¼																				
Gustaf Bartell		15 S½ of NW¼ of SW¼				20																
U. S. of America		16 NE¼ of SE¼																				
U. S. of America		17 NW¼ of SE¼																				
State of Minnesota		18 SW¼ of SE¼																				
State of Minnesota		19 SE¼ of SE¼																				
Jennie E. Sharples		20 1.5 ac in SW corner of N½ of SW¼ of NW¼				1	50															
						119	50															

Valuations by School Districts as Specified by Department of Taxation

Sold for Taxes	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 40 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
										1													
										2													
										3													
										4													
										5													
										6													
SOLD FOR TAXES	4	108				23	42		23	42	7										23	42	
	4	60				13	00		13	00	8	1st Half Paid JUL 9 1947	4404		6	50					6	50 of 715	
											9												
		65				14	10	26	14	36	10	PAID IN FULL JUN 21 1948	8756		14	36							
											11												
		64				13	88	26	14	14	12	PAID IN FULL JUN 21 1948	8756		14	14							
											13												
											14												
SOLD FOR TAXES		64				13	88	26	14	14	15										14	14 of 1555	
											16												
											17												
											18												
											19												
SOLD FOR TAXES		4	20			4	78	Aud. Assess 1-7-49	4	78	20										4	78	Added 1949
		4	168			7	88	78	7	86													
			14																				
			361			78	8	78															

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD—Assessor's Office, County, Minnesota

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land (Acres / 10ths)	No. School District	Information Required for Tax Roll	Information Required for Tax Roll	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Albert P. & Grace M. Daniels	N½ of	NE¼ of NE¼	29	113	26	19.52	Un														
U. S. of America		2 NW¼ of NE¼																			
U. S. of America		3 SW¼ of NE¼																			
Albert Paul Daniels		4 SE¼ of NE¼				37.52															
Paul Daniels		5 S½ of NE¼ of NE¼				19.53															
U. S. of America		6 NE¼ of NW¼																			
U. S. of America		7 NW¼ of NW¼																			
U. S. of America		8 SW¼ of NW¼																			
U. S. of America		9 SE¼ of NW¼																			
		10																			
State of Minnesota		11 NE¼ of SW¼																			
U. S. of America		12 NW¼ of SW¼																			
M. J. Godfrey		13 SW¼ of SW¼				44.32															
"		14 SE¼ of SW¼ less 1 ac. school				42.85															
		15																			
Edward H. Bick		16 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																			
						202.41															

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. 347 Rate 112.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead 4.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		H 82					17.78			17.78	✓ 2nd Half Paid 1st Half Paid	OCT 21 1948 MAY 15 1948	12293 5163				8.89						
2																							
3																							
4		93					20.16	.38		20.54	✓ 2nd Half Paid 1st Half Paid	OCT 21 1948 MAY 15 1948	12295 5165		10.27		10.27						
5		H 79					17.12			17.12	✓ PAID IN FULL	JUN 21 1948	8956		17.12								
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13		H 123					26.66			26.66	✓ PAID IN FULL	July 10 1948											
14		H 60					23.00			23.00	✓ PAID IN FULL	July 10 1948	9704		23.66								
15																							
16	SOLD FOR TAXES	H 71					15.40			15.40												15.40	
17																							
18																							
19																							
20																							
		H 415 93 508					110.17 20.16 130.33	.38		110.50													

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		1 NE¼ of NE¼	30	143	26			Un													
State of Minnesota		2 NW¼ of NE¼																			
State of Minnesota		3 SW¼ of NE¼																			
State of Minnesota		4 SE¼ of NE¼																			
		5																			
State of Minnesota		6 NE¼ of NW¼																			
U. S. of America		7 ~~NW¼ of NW¼~~ Lot 1																			
State of Minnesota		8 ~~SW¼ of NW¼~~ " 2																			
State of Minnesota		9 SE¼ of NW¼																			
		10																			
U. S. of America		11 NE¼ of SW¼																			
State of Minnesota		12 ~~NW¼ of SW¼~~ " 3																			
U. S. of America		13 ~~SW¼ of SW¼~~ " 4																			
U. S. of America		14 SE¼ of SW¼																			
		15																			
U. S. of America		16 NE¼ of SE¼																			
U. S. of America		17 NW¼ of SE¼																			
Edith A. & Geo. Eugene Brown		18 SW¼ of SE¼				40															
Walter L. Brown		19 SE¼ of SE¼				40															
		20																			
						80															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 221 Rate 28.12 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections in First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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			H. 52					1128			1128	18	PAID IN FULL	OCT 27 1948	2358				1128	36					
19			98					2124	40		2164	19	PAID IN FULL	AUG 10 1948	1130				2164	50					
20												20													
			H. 52					3252	40		3292														
			98																						
			150																						

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C.D. Miller Data Company, Minneapolis

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No.	Indicate Agricultural Tax or No.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	Tenths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1 NE¼ of NE¼	31	143	26	40																
U. S. of America		2 NW¼ of NE¼																				
State of Minnesota		3 SW¼ of NE¼																				
State of Minnesota		4 SE¼ of NE¼																				
		5																				
U. S. of America		6 NE¼ of NW¼																				
Dominichus Bollwey		7 ~~NW¼ of NW¼~~ Lot 1				40	37															
U. S. of America		8 ~~SW¼ of NW¼~~ " 2																				
U. S. of America		9 SE¼ of NW¼																				
		10																				
U. S. of America		11 NE¼ of SW¼																				
U. S. of America		12 ~~NW¼ of SW¼~~ " 3																				
U. S. of America		13 ~~SW¼ of SW¼~~ 4																				
State of Minnesota		14 SE¼ of SW¼																				
		15																				
Myron Jacobson		16 NE¼ of SE¼				40																
"		17 NW¼ of SE¼				40																
U. S. of America		18 SW¼ of SE¼																				
U. S. of America		19 SE¼ of SE¼																				
		20																				
						120	37															

Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 16 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; Counties No. ..... Rate ..... Mills

	Sold for Taxes	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Tax including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 4.2 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7		93						20 16	38		20 54	7	PAID IN FULL	FEB 11 1948	1366	20 54									
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16		H 60						13 00			13 00	16	2nd Half Paid	NOV 18 1948											
													1st Half Paid	MAY 27 1948	5547		10 84				10 84		1 87		
17		H 40						8 68			8 68	17	2nd Half Paid	NOV 18 1948											
													1st Half Paid	MAY 27 1948	5434										
18												18													
19												19													
20												20													
		H 100						41 84	88		42 22														
		93																							
		193						41 84																	

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Individual Real Estate Tax No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼	32	143	26			Un													
2	Leroy Brown		NW¼ of NE¼				40															
3	U. S. of America		SW¼ of NE¼																			
4	U. S. of America		SE¼ of NE¼																			
5																						
6	Charley Carlson	N½ of	NE¼ of NW¼				20															
7	U. S. of America		NW¼ of NW¼																			
8	Myron Jacobson		SW¼ of NW¼				40															
9	U. S. of America		SE¼ of NW¼																			
10	U. S. of America		S½ of NE¼ of NW¼																			
11	U. S. of America		~~NE¼ of SW¼~~ Lot 2																			
12	Myron Jacobson		NW¼ of SW¼				40															
13	U. S. of America		~~SW¼ of SW¼~~ 1																			
14			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~~ 3																			
19	U. S. of America		SE¼ of SE¼																			
20																						
							140															

	Sold for Taxes	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	District No. Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 4.8 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1												
2		H 81					17 56			17 56	2	PAID IN FULL MAR 16 1949	3754	17 56									
3											3												
4											4												
5											5												
6		H 54					11 70			11 70	6										11 70	12 87	
7											7	2nd Half Paid NOV 18 1948	13434										
8		H 170					36 86			36 86	8	1st Half Paid MAY 27 1948	3447		43				18 43	1 47			
9											9												
10											10												
11											11												
12		H 60					13 00			13 00	12	2nd Half Paid NOV 18 1948	13434										
												1st Half Paid MAY 27 1948	3447		65				6 50	65			
13											13												
14											14												
15											15												
16											16												
17											17												
18											18												
19											19												
20											20												
		H 365					79 72			79 72													

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead or No	Individual Agricultural Land or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America	1	NE¼ of NE¼	33	143	26			Non														
U. S. of America	2	NW¼ of NE¼																				
U. S. of America	3	SW¼ of NE¼																				
U. S. of America	4	SE¼ of NE¼																				
	5																					
U. S. of America	6	NE¼ of NW¼																				
Lillian Dale	7	NW¼ of NW¼				40																
U. S. of America	8	SW¼ of NW¼																				
U. S. of America	9	SE¼ of NW¼																				
	10																					
U. S. of America	11	NE¼ of SW¼																				
U. S. of America	12	NW¼ of SW¼																				
U. S. of America	13	SW¼ of SW¼																				
U. S. of America	14	SE¼ of SW¼																				
	15																					
State of Minnesota	16	NE¼ of SE¼																				
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																					

Valuations by School Districts as Equalized by Department of Taxation: District No. Apple Rate 216.43 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead ..... Mills (Dollars, Cts.)	State Tax on Non-Homestead 4.07 Mills (Dollars, Cts.)	Special Taxes (Dollars, Cts.)	Total Taxes (Dollars, Cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1943	June Settlement 1943	Penalty	November Settlement 1943	Penalty	Collections to First Monday in January 1919	Penalty	Delinquent on First Monday in January 1919	Total Delinquent Tax and Penalty	Remarks
1						1														
2						2														
3						3														
4						4														
5						5														
6						6														
7	SOLD FOR TAXES 131	28.40	.54		28.94	7												28.94		
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														
	131	28.40	.54		28.94															

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD. Auditor's Office, Minnesota

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hds	No. School District	Indicate Homestead by Yes or No	Indicate Non-resident Land by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼	34	143	26			Un														
2	Albert L. Menton		NW¼ of NE¼				40																
3	U. S. of America		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	Al Menton		NW¼ of NW¼				40																
8	"		SW¼ of NW¼				40																
9	"		SE¼ of NW¼				40																
10																							
11	G. H. Nygren		NE¼ of SW¼				40																
12	Al Menton		NW¼ of SW¼				40																
13	State of Minnesota		SW¼ of SW¼																				
14	A. L. Menton		SE¼ of SW¼				40																
15																							
16	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20																							
							280																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Tax Including State Homestead (Dollars, Cts.)	State Tax on Non-Homestead 4.0 Mills ($, Cts.)	Special Taxes ($, Cts.)	Total Taxes ($, Cts.)		Paid	When Paid (Month, Day, Year)	Number of Receipt	March Settlement 1948 ($, Cts.)	June Settlement 1948 ($, Cts.)	Penalty ($, Cts.)	November Settlement 1948 ($, Cts.)	Penalty ($, Cts.)	Collections to First Monday in January 1949 ($, Cts.)	Penalty ($, Cts.)	Delinquent on First Monday in January 1949 ($, Cts.)	Total Delinquent Tax and Penalty ($, Cts.)	Remarks
1											1													
2		40					8.68	16		8.84	2											8.84	7.22	
3											3													
4											4													
5											5													
6											6													
7		H 35					7.58			7.58	7											7.58	8.34	
8		H 62					13.44			13.44	8											13.44	14.78	
9		H 34					7.38			7.38	9											7.38	8.12	
10											10													
11		83					18.00	34		18.34	11	PAID IN FULL	JUL 17 1948	16599		18.34								
12		H 34					7.38			7.38	12											7.38	8.12	
13											13													
14		H 51					11.06			11.06	14											11.06	12.17	
15											15													
16											16													
17											17													
18											18													
19											19													
20											20													
		H 216					73.52	50		74.02														
		173					73.52	50																
		339																						

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1947.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead Tax Paid	Individual Agricultural Tax Paid	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼		35	142	26		Un														
2	U. S. of America		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	State of Minnesota		NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		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	State of Minnesota		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							

	SOLD FOR TAXES	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	District No. ..... Rate ....Mills	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	....Mills	$ 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 Real Property in the *Town* of *Salem* Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 CD—Miller-Davis Company, Minneapolis

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No
1	State of Minnesota		NE¼ of NE¼	*36*	*142*	*26*			*Un*		
2	State of Minnesota		NW¼ of NE¼								
3	State of Minnesota		SW¼ of NE¼								
4	State of Minnesota		SE¼ of NE¼								
5											
6	State of Minnesota		NE¼ of NW¼								
7	State of Minnesota		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	State of Minnesota		SW¼ of SW¼								
14	U. S. of America		SE¼ of SW¼								
15											
16	State of Minnesota		NE¼ of SE¼								
17	State of Minnesota		NW¼ of SE¼								
18	State of Minnesota		SW¼ of SE¼								
19	State of Minnesota		SE¼ of SE¼								
20											

	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Grand Total 4,466.

	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)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ 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

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ 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															
19															
20															

Assessment Roll and Tax List of Real Property in the ..... of ..... Cass County, Minnesota, for Taxes for the Year 1947.

Form 1 CD

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdth	No. School District	Indicate Agricultural Land Taxes by No.	Indicate Agricultural Land Taxes by No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $1,500 20% (Dollars)	Rural: Over $1,500 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Excluded by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1			NE¼ of NE¼																				
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																				
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
15																							
16			NE¼ of SE¼																				
17			NW¼ of SE¼																				
18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 74H Rate ..... Mills (Dollars)	District No. 74H Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1949 ($ 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		74 3574	49=3573									14													
15		74 4418	4418									15													
16		Total 7992	49=7991									16													
17								Q.Ch.	1722 10			17													
18								na	10 62			18													
19									1782 72	1792	175064	19													
20												20													