

ASSESSMENT & TAX LIST

Salem

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1950.

To \_\_\_\_\_, Assessor of the \_\_\_\_\_ County, Minn., 1950.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the \_\_\_\_\_ for the year 1950, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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

Extracts from Laws Relating to the Listing of Personal Property. (Section Numbers Refer to Minnesota Statutes 1945)

County Auditor.

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. 273.02. By whom listed. Personal Property shall be listed 1. Every person of full age and sound mind, being a resident of this state, shall list all of his \* \* \* personal property.

Sec. 273.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county in which the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal part of business of such farm is located.

Sec. 273.04. Warehouse, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in possession of the railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.05. Pipeline Companies. Subdivision 1. Personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.06. Gas and Water Companies. The personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.07. Certain personal property, where listed. All machinery, tools, implements, and other personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the town or district where the owner resides, unless it is used in the business of the owner, in which case it shall be listed and assessed in the town or district where the business is carried on \* \* \*.

Sec. 273.08. Gas and Water Companies. The personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.09. Pipeline Companies. Subdivision 1. Personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

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. 273.02. By whom listed. Personal Property shall be listed 1. Every person of full age and sound mind, being a resident of this state, shall list all of his \* \* \* personal property.

Sec. 273.03. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in the county in which the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal part of business of such farm is located.

Sec. 273.04. Warehouse, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in possession of the railroad company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.05. Pipeline Companies. Subdivision 1. Personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.06. Gas and Water Companies. The personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.07. Certain personal property, where listed. All machinery, tools, implements, and other personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the town or district where the owner resides, unless it is used in the business of the owner, in which case it shall be listed and assessed in the town or district where the business is carried on \* \* \*.

Sec. 273.08. Gas and Water Companies. The personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.09. Pipeline Companies. Subdivision 1. Personal property pertaining to the business of a merchant or of a manufacturer or of a contractor, carried on in the county, town, or district where the business is carried on \* \* \* shall be listed in the county, town, or district where the business is carried on \* \* \*.

Sec. 273.10. Pipeline Companies. Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.11. Pipeline Companies. Subdivision 3. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.12. Pipeline Companies. Subdivision 4. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.13. Pipeline Companies. Subdivision 5. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.14. Pipeline Companies. Subdivision 6. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.15. Pipeline Companies. Subdivision 7. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.16. Pipeline Companies. Subdivision 8. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.17. Pipeline Companies. Subdivision 9. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

Sec. 273.18. Pipeline Companies. Subdivision 10. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline systems for the transmission of gas, steam, or other petroleum products by pipe lines, shall be listed and assessed in the town or district in which the principal part of business of such pipeline system is located.

INDEX TO SECTIONS

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

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. *143* Range No. *26* Mer. P. M.

	0	1	2	3	4	5
" 9	<i>Wagoner</i>					
" 14	10	11	12	13	14	15
" 17	<i>School</i>					
" 20	20	21	22	23	24	25
" 24	30	31	32	33	34	35
" 29	41	42	43	44	45	46

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, 1950.

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 $\frac{1}{2}$ Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	Tax of $\frac{1}{4}$ Mill Per Bushel		Total Tax		REMARKS		
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.			

Note \* Assessors will not fill these Columns

Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ Minnesota, for the Year 1950

FORM 2 (MULTI-DATA REPORT, UNREVISED)

NAMES OF OWNERS	DESCRIPTION			No. of Acre		FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS		REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres		100ths	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	Rural Including Machinery 33 1/3%	
<i>The Day Adventist Church</i>		<i>Chgo. of Mt. St. Paul</i>	<i>28</i>	<i>N3</i>	<i>26</i>	<i>50</i>	<i>Church</i>	<i>11</i>	<i>100</i>		<i>111</i>	<i>37</i>	

Real Estate  
Tabler Statement

Assessor's Return of Exempt Real Property in the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, for the Year 1950

NAMES OF OWNERS	DESCRIPTION				No. of Acres	FOR WHAT PURPOSE USED	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS		REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range			LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Rural Including Machinery	All Other	

### SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2768.58
Additions	- - - - -	\$
		\$ 2768.58
Abatements	- - - - -	\$ 105.84
		\$ 2662.74
COLLECTIONS		
March Settlement	- - - - -	\$ 205.45
July Settlement	- - - - -	\$ 724.02
November Settlement	- - - - -	\$ 331.91
January Settlement	- - - - -	\$ 102.94
		\$ 1364.32
Over Collected	- - - - -	\$ 02
Under Collected	- - - - -	\$
Delinquent	- - - - -	\$ 998.44
Total	- - - - -	\$ 2362.74



Taxpayer Statement

Assessor's Return

FORM 3

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1951, of L. T. 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. 1950 as specified above and amounting to 100 Dollars

Paul D. Jewell, County Treasurer. E.C.P.

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 Town of Salem for the year 1950.

WITNESS my hand and official seal, the 2 day of January, 1951. County Auditor.

(SEAL)

Office of County Treasurer, Cass County, Minnesota

To L. T. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Salem in said County for the year 1950, 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 received 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 said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, Paul D. Jewell, by F.M.A., County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1952, I received of L. T. Peterson, County Treasurer, the Tax List of the Town of Salem in said County for the year 1950; that I have compared the said list with the Statements received 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.

Real Estate

Tabular Statement



Assessor's Return

COLLECTIONS OF TAXES OF 195 0 OF Town of Salem CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 <u>50</u>	JUNE SETTLEMENT 19 <u>51</u>	NOV. SETTLEMENT 19 <u>51</u>	Amount Collected from Nov. 19 <u>51</u> to First Monday in Jan. 19 <u>52</u>	REDUCTIONS	Total Reductions and collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <u>52</u>
State-Non-Homestead,	360	749	168	176					
State-Homestead,	325	1214	564	163					
County Revenue,	2037	7599	3532	1024					
County Road and Bridge,	1074	4006	1862	540					
County Welfare,	3347	12489	5805	1683					
County Bond and Interest,	1318	4919	2286	663					
Pub. Emp Ret.	32	118	55	16					
Town Revenue,	375	1473	685	198					
Town Road and Bridge,	1184	4418	2054	575					
Town Drag,	77	295	137	40					
Town State Loan,									
<i>Fin.</i>	395	1473	685	198					
<i>Del.</i>	395	1473	685	198					
<i>B+I.</i>	1792	6686	3108	901					
School Local 1 Mill,	79	294	137	40					
School Special,	2365	5096	2083	1151					
School State Loan,									
Deficiency	3947	14727	6845	1984					
Tuition									
Transportation	237	883	411	119					
Pub. Emp Ret.	20	73	35	10					
<i>6.0</i>	787	2945	1367	397					
<i>B+I</i>	395	1472	685	198					
	20545	72402	33191	10294					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Imp</i>	<i>Relief</i>	<i>Pub. Emp Ret</i>	<i>6.0</i>	<i>B+I</i>	TOTALS
MARCH SETTLEMENT									
School District No. <i>Wa. Un</i>	79	2365		237	3947	20	787	395	9832
Totals	79	2365		237	3947	20	787	395	7832
JUNE SETTLEMENT									
School District No. <i>Un-A</i>	249	3742		748	12472	62	2494	1247	21014
<i>Un. Wa.</i>	45	1354		135	2255	11	451	225	4476
Totals	294	5096		883	14727	73	2945	1472	25490
NOVEMBER SETTLEMENT									
School District No. <i>Un A</i>	135	2021		404	6735	34	1347	674	11350
<i>Un Wa</i>	02	62		07	110	01	22	71	215
Totals	137	2083		411	6845	35	1369	685	11565
NOVEMBER to JANUARY									
School District No. <i>Un A</i>	03	40		08	133	01	27	13	225
<i>Un Wa</i>	37	1111		111	1851	09	370	185	3674
Totals	40	1151		119	1984	10	397	198	3699
ADDITIONS									
School District No.									
Totals									
REDUCTIONS									
School District No.									
Totals									

Real Estate

Tabular Statement



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

Cass County, Minnesota, for Taxes for the Year 1950.

Main table for property assessment with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Tax details table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

Tabular Statement









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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS						FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS				
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.				Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/8 %	TOTAL ASSESSED VALUE			Total Assessed Value as Equalized by the Board of Review	District No.	District No.	District No.	District No.	District No.														District No.	Tax Including State Homestead	Rate Tax on Non-Homestead	SPECIAL TAXES
State of Minnesota						1	SW 1/4 of NE 1/4	6						143	26																													
State of Minnesota		2	SW 1/4 of NE 1/4																																									
State of Minnesota		3	SW 1/4 of NE 1/4																																									
State of Minnesota		4	SW 1/4 of NE 1/4																																									
State of Minnesota		5	SW 1/4 of NE 1/4																																									
State of Minnesota		6	NE 1/4 of NW 1/4																																									
State of Minnesota		7	NW 1/4 of NW 1/4																																									
State of Minnesota		8	SW 1/4 of NW 1/4																																									
State of Minnesota		9	SE 1/4 of NW 1/4																																									
State of Minnesota		10	SE 1/4 of NW 1/4																																									
State of Minnesota		11	NE 1/4 of SW 1/4																																									
State of Minnesota		12	NW 1/4 of SW 1/4																																									
State of Minnesota		13	SW 1/4 of SW 1/4																																									
State of Minnesota		14	SE 1/4 of SW 1/4																																									
State of Minnesota		15	NE 1/4 of SE 1/4																																									
State of Minnesota		16	NW 1/4 of SE 1/4																																									
State of Minnesota		17	SW 1/4 of SE 1/4																																									
State of Minnesota		18	SE 1/4 of SE 1/4																																									
State of Minnesota		19																																										
State of Minnesota		20																																										

Tabular Statement

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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS												
		SUBDIVISION	Sec or Lot	Town or Block	No. Acres of Land				LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE			Total Assessed Value as Equalized by the Board of Review	District No.	District No.	District No.	District No.	District No.																District No.	Tax including State Homestead	State Tax on Non-Homestead	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty
													Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/8%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%						33 1/8%	Rate	Rate	Rate	Rate																Rate											
U. S. of America			7	143	26	U.S.										1																																					
																2																																					
																3																																					
																4																																					
U. S. of America																5																																					
State of Minnesota																6																																					
U. S. of America																7																																					
State of Minnesota																8																																					
																9																																					
State of Minnesota																10																																					
State of Minnesota																11																																					
State of Minnesota																12																																					
State of Minnesota																13																																					
State of Minnesota																14																																					
																15																																					
U. S. of America																16																																					
																17																																					
																18																																					
																19																																					
																20																																					

Tablet Statement





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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					No. School District	Indicates Homestead Yes or No	Indicates Agricultural Use Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS									
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land				LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate															TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review							
														Acres	100ths	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%																		Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	Dollars	Dollars	Dollars	Dollars	Dollars
		NE 1/4 of NE 1/4	9	143	26																																				
		NW 1/4 of NE 1/4																																							
		SW 1/4 of NE 1/4																																							
		SE 1/4 of NE 1/4																																							
		NE 1/4 of NW 1/4																																							
		NW 1/4 of NW 1/4																																							
		SW 1/4 of NW 1/4																																							
		SE 1/4 of NW 1/4																																							
		NE 1/4 of SW 1/4																																							
State of Minnesota		NW 1/4 of SW 1/4 Lot 3																																							
U. S. of America		SW 1/4 of SW 1/4 Lot 2																																							
		SE 1/4 of SW 1/4																																							
		NE 1/4 of SE 1/4																																							
		NW 1/4 of SE 1/4																																							
State of Minnesota		SW 1/4 of SE 1/4																																							
		SE 1/4 of SE 1/4 Lot 1																																							

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for U.S. of America, State of Minnesota, Edward Nelson, Elmer W. & Marguerite A. Livingston, E.W. Livingston, Elmer W. Livingston.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: 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 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and dates like 'PAID IN FULL OCT 3 1 1951'.

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

## Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS						FINAL EQUALIZED VALUE	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION												PAID	WHEN PAID	Number of Receipts	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS																				
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land Acres 100ths	LAND Excludes of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	SCHOOL DISTRICTS						SPECIAL TAXES	TOTAL TAXES	PAID														WHEN PAID	Number of Receipts	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty									
											Homestead	Over \$4,000 and Non-Homestead	Homestead	Over \$4,000 and Non-Homestead					District No.	District No.	District No.	District No.	District No.	District No.																												Tax Including State Homestead		State Tax on Non-Homestead						
											20%	33 1/3%	25%	40%					33 1/3%	Rate.....	Rate.....	Rate.....	Rate.....	Rate.....																												Rate.....	Rate.....	Rate.....						
U. S. of America		NE 1/4 of NE 1/4	11	143	26																																																							
State of Minnesota		NW 1/4 of NE 1/4																																																										
State of Minnesota		SW 1/4 of NE 1/4																																																										
U. S. of America		SE 1/4 of NE 1/4																																																										
U. S. of America		NE 1/4 of NW 1/4																																																										
U. S. of America		NW 1/4 of NW 1/4																																																										
State of Minnesota		SW 1/4 of NW 1/4																																																										
State of Minnesota		SE 1/4 of NW 1/4																																																										
U. S. of America		NE 1/4 of SW 1/4																																																										
U. S. of America		NW 1/4 of SW 1/4																																																										
U. S. of America		SW 1/4 of SW 1/4																																																										
U. S. of America		SE 1/4 of SW 1/4																																																										
U. S. of America		NE 1/4 of SE 1/4																																																										
U. S. of America		NW 1/4 of SE 1/4																																																										
U. S. of America		SW 1/4 of SE 1/4																																																										
U. S. of America		SE 1/4 of SE 1/4																																																										

Table Statement



















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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Oliver L. & Edith M. Thomas and Albert L. Moore.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: 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 1951, June Settlement 1951, Penalty, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Penalty, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and settlements.

Table Statement





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

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns for IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF VALUATION, SOLD FOR TAXES, PAID, WHEN PAID, and REMARKS. Includes rows for U.S. of America and State of Minnesota with various subdivisions.

Table Statement

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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1951	June Settlement 1951	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS					
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.	District No.	District No.															District No.	District No.	Tax including State Homestead	State Tax on Non-Homestead	
											Rate	Rate	Rate						Rate	Rate	Rate															Rate	Rate			Rate
U. S. of America		NE 1/4 of NE 1/4	24	143	26																																			
State of Minnesota (Cont. to Mrs. Frances Slater et al)		NW 1/4 of NE 1/4				40				235	180		415	123		385	77				2000				2000															
U. S. of America		SW 1/4 of NE 1/4																																						
U. S. of America		SE 1/4 of NE 1/4																																						
State of Minnesota ( " " " " )		NE 1/4 of NW 1/4				40				300			300	40		40																								
U. S. of America		NW 1/4 of NW 1/4																																						
U. S. of America		SW 1/4 of NW 1/4																																						
U. S. of America		SE 1/4 of NW 1/4																																						
U. S. of America		NE 1/4 of SW 1/4																																						
U. S. of America		NW 1/4 of SW 1/4																																						
U. S. of America		SW 1/4 of SW 1/4																																						
U. S. of America		SE 1/4 of SW 1/4																																						
U. S. of America		NE 1/4 of SE 1/4																																						
U. S. of America		NW 1/4 of SE 1/4																																						
U. S. of America		SW 1/4 of SE 1/4																																						
U. S. of America		SE 1/4 of SE 1/4																																						
						80				435	180		615	123		585	117																							
																					123				2964															

Table Statement





















Assessment Roll and Tax List of Real Property in the town of Salam

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, and REMARKS. Includes handwritten entries for 'Lillian Dale' and 'U. S. of America'.



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

Cass County, Minnesota, for Taxes for the Year 1950.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS			ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS														
		SUBDIVISION	Sec. or Lot	Town or Block	King				Number of Acres of Land Acres 100th	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL	ALL OTHER	MACHINERY Permanently Attached to Real Estate			TOTAL ASSESSED VALUE	Total Assesed Value as Equalized by the Board of Review	District No. Rate	District No. Rate	District No. Rate	District No. Rate																District No. Rate	District No. Rate	Tax including State Homestead	State Tax on Non-Homestead										
U. S. of America		NE ¼ of NE ¼	35	143	26	64																																															
U. S. of America		NW ¼ of NE ¼																																																			
U. S. of America		SW ¼ of NE ¼																																																			
U. S. of America		SE ¼ of NE ¼																																																			
State of Minnesota		NE ¼ of NW ¼																																																			
State of Minnesota		NW ¼ of NW ¼																																																			
State of Minnesota		SW ¼ of NW ¼																																																			
State of Minnesota		SE ¼ of NW ¼																																																			
U. S. of America		NE ¼ of SW ¼																																																			
U. S. of America		NW ¼ of SW ¼																																																			
U. S. of America		SW ¼ of SW ¼																																																			
U. S. of America		SE ¼ of SW ¼																																																			
U. S. of America		NE ¼ of SE ¼																																																			
State of Minnesota		NW ¼ of SE ¼																																																			
U. S. of America		SW ¼ of SE ¼																																																			
U. S. of America		SE ¼ of SE ¼																																																			

Taxpayers Statement

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY						TRUE AND FULL VALUATIONS								SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1951	June Settlement 1951	Penalty	November Settlement 1951	Penalty	Collections to First Monday in January 1952	Penalty	Delinquent on First Monday in January 1952	Total Delinquent Tax and Penalty	REMARKS										
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land		LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER			MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE	District No.	District No.																District No.	District No.	District No.	District No.	Tax including State Homestead	State Tax on Non-Homestead				
						Homestead Up to \$4,000	Over \$4,000 and Non-Homestead					Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Rate																																	
						20%	33 1/3%					25%	40%	Rate	Mills																																
State of Minnesota		NE 1/4 of NE 1/4	36	143	26																																										
State of Minnesota		NW 1/4 of NE 1/4																																													
State of Minnesota		SW 1/4 of NE 1/4																																													
State of Minnesota		SE 1/4 of NE 1/4																																													
State of Minnesota		NE 1/4 of NW 1/4																																													
State of Minnesota		NW 1/4 of NW 1/4																																													
U. S. of America		SW 1/4 of NW 1/4																																													
U. S. of America		SE 1/4 of NW 1/4																																													
State of Minnesota		NE 1/4 of SW 1/4																																													
State of Minnesota		NW 1/4 of SW 1/4																																													
State of Minnesota		SW 1/4 of SW 1/4																																													
U. S. of America		SE 1/4 of SW 1/4																																													
State of Minnesota		NE 1/4 of SE 1/4																																													
State of Minnesota		NW 1/4 of SE 1/4																																													
State of Minnesota		SW 1/4 of SE 1/4																																													
State of Minnesota		SE 1/4 of SE 1/4																																													

