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. Simmons 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. 272.01 * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

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

1. The property of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all money 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 outfitting 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 engaging in the business of buying and selling merchandise 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 connected with railroads, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 272.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or petroleum products, shall be 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 situs in any city or village shall be listed and assessed where situated or borough in this state shall be listed and assessed where situated ***.

Sec. 272.37. Personal property of electric light and power companies in cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and parties operating within the limits of villages, cities, and a fixed situs outside of such villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 272.23. Merchants; Consignees. Every merchant required to list his property shall state upon the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property in his hands on which he has a lien for value of any personal property delivered to him from any other place for the purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 272.24. Manufactures. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacture, or of being manufactured or refined. Every manufacturer and person owning a manufacturing establishment, or any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 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 is assessable, listed and assessed at the place of taking such assignment.

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.

Assessor to have listed in case of doubt. In case of doubt as to the proper place for listing personal property or where it cannot be ascertained, 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 municipal or places in different counties, by the Commissioner of Taxation*.

Sec. 272.25. Lists to be verified. Every person required to list property shall, when the assessor shall 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 such property required by in his possession or under his control which, if not so required to list for taxation as agent, attorney, guardian, parent, trustee, executor, administrator, or otherwise, or belonging to his wife, minor or other ward or relative ***.

Sec. 272.47. 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 a full, fair, and complete list thereof, he may examine such person under oath in regard to such property. Such assessor may be required to list; and, if such person shall refuse to make full discovery under oath, such assessor may list the property of such person or its 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 proceed to make an assessment of value of such property, and assess the same at such value as he shall determine to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 272.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who shall make any false statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax shall be and subject to any gross earnings or other tax in lieu thereof assessed 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 at a value equal to (50) per cent of its true and full value. If mined, it shall be assessed in the county, town, or taxing district in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the (30) per cent, dried stockpile, which contains phosphorus in excess of .100 per cent, dried stockpile, or (b) is mined from any of the following crude: as siliceous, Manganiferous, Nonbt Powerer, or Manganiferous Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and mineralogical practice, requires concentration other than crushing or screening or both to make it suitable for consumption in a blast furnace, shall be assessed at a value equal to (25) per cent of its true and full value, if mined, in the county, town, or taxing district in which iron ore 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 (30) per cent, dried stockpile, which contains phosphorus in excess of .100 per cent, dried stockpile, or (b) is mined from any of the following crude: as siliceous, Manganiferous, Nonbt Powerer, or Manganiferous Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and mineralogical practice, requires concentration other than crushing or screening or both to make it suitable for consumption in a blast furnace, shall be assessed at a value equal to (25) per cent of its true and full value, if mined, in the county, town, or taxing district in which iron ore is located, but at the rate aforesaid. Iron ore which 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 which is in 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 furnaces and are not further processed, including slag, shall be classified and be valued and assessed at 15 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 by class three "a" and class three "d," shall constitute class three of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and finished products, all tools, implements and machinery, whether farmers' or others, except as provided in class four, and all personal property, except as provided in class four, and derived or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

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

* * * *

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 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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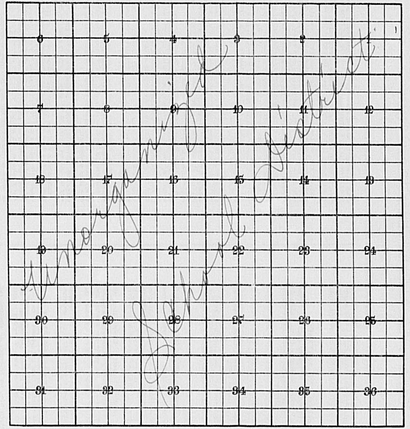
For Convenience of Auditor in Showing Boundaries of School Districts

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.

W. LEE-DAVIS COMPANY, MINNEAPOLIS

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 MILLER-DATE COMPANY, MINNEAPOLIS

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

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 3½ MILLER-DATE COMPANY, MINNEAPOLIS

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. of Block	Rng.	Number of Acres of Land: Acres	Hills	Indicate Homestead for 1947	Indicate Agricultural for 1947	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 Minton		NE¼ of SW¼	13	143	26	40	—	yes	yes	State County Local Assessor	120	100		220	44					44		1 ✓
2	" "		NW¼ of SW¼	"	"	"	40	—	"	"	State County Local Assessor	120			120	24					24		2 ✓
3	" "		SW¼ of SW¼	"	"	"	40	—	"	"	State County Local Assessor	120			120	24					24		3 ✓
4	" "		SE¼ of SW¼	"	"	"	40	—	"	"	State County Local Assessor	120			120	24					24		4 ✓
5	Hugh + Helen Horsman		NE¼ of NW¼	19	"	"	40	—	yes	yes	State County Local Assessor	120	150		270	54					54		5 ✓
6	State of Minnesota (Cont. to Howard Remus)		NW¼ of NE¼	23	"	"	40	—	no	yes	State County Local Assessor	120			120		40				40		6 ✓
7	State of Minnesota (Cont. to Howard Remus)		NE¼ of NW¼	"	"	"	40	—	no	yes	State County Local Assessor	120			120		40				40		7 ✓
8	Continued on Next Page										State County Local Assessor												8
											Total Value as Equalized by: State County Local												
											Total Value as Assessed by: Assessor	840	250		1090	170	80				250		

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 31½ MILLER-DAYTON COMPANY, MINNEAPOLIS

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	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	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	
	State of Minnesota										State												
											County												
											Local												
1	(Cont. to Mrs Frances Sletes 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 Sletes 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
	Total Value as Equalized by										State / 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 31½ MILLER-DAYTON COMPANY, MINNEAPOLIS

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	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	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	
											State												
											County												
											Local												
											Assessor												1
											State												
											County												
											Local												
											Assessor												2
											State												
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											County												
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											Assessor												6
											State												
											County												
											Local												
											Assessor												7
											State												
											County												
											Local												
											Assessor												8
	Total Value as Equalized by										State / County / Local												
	Total Value as Assessed by										Assessor												

Assessment of

Form 334 BILLIE-DATED COMPANY, SUBSIDIARIES

	NAME OF OWNER
1	
2	
3	
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6	
7	
8	

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the 5th 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* 100

Paul D. 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 are delinquent for said year.*

Yours respectfully,

Paul D. 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

..... *194*

I hereby certify that on the first Monday in January 1949, 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 314 BILLIP-DATES COMPANY, MINNEAPOLIS

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	Value of 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	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 Mills	Tel Mills	B&B 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.	5.	22.7	53.7
2											4.07															
3				Rural	Urban	O.P.	Total				7.09															
				7991	—	1538	9529																			
4	Val. - Rl.	M.	3573																							
		M.U.	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 Mills	Special Mills	~~Sinking Fund~~ Mills	Transp. Dif. Mills	C.O. Mills	B.D. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Taxes Levied — Local School Taxes by Districts: Local 1 Mill	Special	Dif. ~~Sinking Fund~~	Transp.	C.O.	B.D.	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
1	1.	15.	15.	1.8	5.	27.1	64.9	216.0	793	11910	11910	1430	3970	21513	51526	State Revenue,		
2	1.	30.	15.	1.8	5.	27.1	79.9	238.8	157	4760	2380	285	793	4297	12672	State School,		
																Teachers Insurance,		
																State Debt—Non-Homestead,		2420
																State Debt—Homestead,		2878
									950	16670	14290	1715	4763	25810	64198	County Revenue,		20960
																County Road and Bridge,		6860
																County Welfare,		46740
																Bonds and Interest		17150
																Town Revenue,		4762
																Town Road and Bridge,		14290
																Town Drag,		952
																Town State Loan,		
																Fire		4762
																Telephone		4762
																B&D.		21644
																School Local 1 Mill,		950
																School Special,		16670
																School State Loan,		
																Dif.		14290
																Transp.		1715
																C.O.		4763
																B&D.		25810
																		2118.48
																		R. & O.P.

Total Levy, $ 2113 48

52.98 907.10 511.42 641.98

Total Number of Acres

State of Minnesota, } ss

COUNTY OF CASS

I, J. 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 Town of Salem, in said County, the several rates of Taxation and Value of the several Tax Funds levied thereon for the year A. D. 1917

Witness my hand and official seal, this 15 day of Dec A. D. 1917

J. C. Pearson County Auditor.

SEAL

1750.64
362.84
2113.48

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	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No Tax	Indicate Agricultural or No 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 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	C. J. & Maude J. Posey		~~NE¼ of NE¼~~ Lot 1	1	143	26	40	04	thn														
2	"		~~NW¼ of NE¼~~ " 2				40	12															
3	"		SW¼ of NE¼				40																
4	Winfred C. & Leora Bogle		SE¼ of NE¼				40																
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																
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																
18	State of Minnesota		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							240	17															

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 ..... 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	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			93				20 16	38		20 54	PAID IN FULL	JUN	9	1948	7326		4970								
2			66				14 32	26		14 58	PAID IN FULL	JUN	9	1948											
3			66				14 32	26		14 58	PAID IN FULL	JUN	9	1948											
4	~~SOLD FOR TAXES~~		4 56				12 14			12 14	PAID IN FULL	JUL	14	~~1948~~	10711		12 14								
5																									
6																									
7																									
8																									
9																									
10																									
11	SOLD FOR TAXES		66				14 32	26		14 58													14 58		
12																									
13																									
14																									
15																									
16																									
17	SOLD FOR TAXES		66				14 32	26		14 58													14 58		
18																									
19																									
20																									
			4 56				89 58	1 48		91 00															
			3 57																						
			4 13				84 54	1 46																	

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-DUTE COMPANY, MINNEAPOLIS

RURAL

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 by No.	Indicate Agricultural Land 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 $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)	Remarks
State of Minnesota		1	~~NE¼ of NE¼~~ Lot 1	2	143	26			Un															
State of Minnesota		2	~~NW¼ of NE¼~~ " 2																					
		3	SW¼ of NE¼																					
		4	SE¼ of NE¼																					
		5																						
State of Minnesota		6	~~NE¼ of NW¼~~ " 3																					
State of Minnesota		7	~~NW¼ of NW¼~~ " 4																					
State of Minnesota		8	SW¼ of NW¼																					
State of Minnesota		9	SE¼ of NW¼																					
		10																						
		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																						
		16	NE¼ of SE¼																					
		17	NW¼ of SE¼																					
State of Minnesota		18	SW¼ of SE¼																					
Bertel Christianson		19	SE¼ of SE¼				40																	
		20																						
							40																	

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 26.83 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 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	SOLD FOR TAXES	66					1432	26		1458	19													1458		
20											20															
		66					[illegible]	26		1458																

Form 4 C.D. ALLEN-DATA 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	100ths	No. School District	Indicate Homestead Exemption	Indicate Agricultural Exemption	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)
Margaret R. Scott		1 ~~NE¼ of NE¼~~ Lot 1	3	143	26	53		Un														
		2 NW¼ of NE¼																				
"		3 ~~SW¼ 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															

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	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	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
	Age 3																							
1		42							9.10	18		9.28	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
2																								
3		42							9.10	18		9.28	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
4		42							9.10	18		9.28	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
5																								
6																								
7																								
8																								
9																								
10																								
11		42							9.10	18		9.28	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948	4676	3054		4298						~~Bal. Delinquent~~
12																								
13																								
14																								
15																								
16		42							9.10	18		9.28	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
17		41							8.88	16		9.04	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
18		41							8.88	16		9.04	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
19		41							8.88	16		9.04	Part Paid / Balance Paid	JUN -8 1948 / OCT 14 1948										
20																								
		293							72.14	138		73.52												
									72.00	136														

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 HILLER-DAYS COMPANY, MINNEAPOLIS

RURAL

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 Applicable Homestead Tax or No.	Indicate Applicable Veteran's 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 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	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.

Form 4 CD ALLEN-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 Agricultural Land by a Tick	Indicate Agricultural Land by a 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	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: 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.

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 Agricultural Land by a Yes or No	Indicate Agricultural Land by a 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)
	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															
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9												9															
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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-DATA DIVISION, 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	Units	No. School District	Indicate Residential Tax or No Tax	Indicate Agricultural Tax or No 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 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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼				7 143.26	Un															
2			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 (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																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
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18																												
19																												
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 BLUE-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	100ths	No. School District	Indicate Homestead Tax or Sp.	Indicate Agricultural Tax or Sp.	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	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 4 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	Indicate Agricultural Tax or No	Indicate 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 NE¼ of NE¼	9	143.26				Un														
			2 NW¼ of NE¼																				
			3 SW¼ of NE¼																				
			4 SE¼ of NE¼																				
			5																				
			6 NE¼ of NW¼																				
			7 NW¼ of NW¼																				
			8 SW¼ of NW¼																				
			9 SE¼ of NW¼																				
			10																				
			11 NE¼ of SW¼																				
	State of Minnesota		12 ~~NW¼ of SW¼~~ Lot 3																				
	U. S. of America		13 ~~SW¼ of SW¼~~ " 2																				
			14 SE¼ of SW¼																				
			15																				
			16 NE¼ of SE¼																				
			17 NW¼ of SE¼																				
			18 SW¼ of SE¼																				
	State of Minnesota		19 ~~SE¼ of SE¼~~ " 1																				
			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														

Form 4 CD. HILLER-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	Hills	No. School District	Indicate Homestead Tax by Yes or No	Indicate Farm Property Total Tax 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)
U. S. of America		1 NE¼ of NE¼		10	143	26			tm													
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. 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 1945 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1943 ($ 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		H 78						16 42			16 42	14	2nd Half Paid 1st Half Paid	NOV 18 1948 MAY 27 1948	13434 5944		846				846	68			
15												15													
16												16													
17		H 76						16 48			16 48	17	PAID IN FULL OCT 20 1948		12066				3208	113					
18		H 36						7 80			7 80	18	PAID IN FULL OCT 20 1948												
19		H 36						7 80			7 80	19	PAID IN FULL OCT 20 1948												
20												20													
		H 226						49 00			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.

Form 4 CD. MILLER-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	Hdths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural Land 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	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	11	143	26			Thru														
2	State of Minnesota ~~Expt. Sta. 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	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	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												11													
12												12													
13												13													
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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. HAMM-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	Mills	No. School District	Indicate Homesteads by a Yes	Indicate Agricultural by an 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 $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)
	~~State of Minnesota~~	~~Cont to Eliz. B. Hills~~ John H. Hills	1 NE¼ of NE¼	12	143	26	40		Non														
			2																				
	~~State of Minnesota~~	~~Cont to John H. Hills~~	A bo acres of W½ of NE¼				60																
	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. + Delore 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																				
							180																

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)	District No. Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.27 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
		Capital NE 247																						
1		4 24						5 20			5 20	2nd Half Paid 1st Half Paid	OCT 19 1947 JUL 9 1948											
2																								
3		4 36						7 80			7 80	2nd Half Paid 1st Half Paid	OCT 19 1947 JUL 9 1948	11787 10013		1886		1886					
4		4 114						24 72			24 72	2nd Half Paid 1st Half Paid	OCT 19 1947 JUL 9 1948										
5																								
6																								
7																								
8	SOLD FOR TAXES	66						1 32	26		1 58											1 58		
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		4 174 66 240						52 04 5 04	26		52 30													

Form 4 C.D. BRAUN-DAVIS COMPANY, MINNEAPOLIS

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

	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	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Hlths	No. School District	Indicate Buildings thus x or No	Indicate Agricultural Tax or No	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 Values Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1	NE¼ of NE¼		12.143.26			Un														
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																			
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																				
Orville E. + Bonnie Menton		11	NE¼ of SW¼				40															
"		12	NW¼ of SW¼				40															
"		13	SW¼ of SW¼				40															
"		14	SE¼ of SW¼				40															
		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					160															

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 407 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	$ 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		4 44				454			454	11	PAID IN FULL JUL 10 1948											
12		4 24				520			520	12	PAID IN FULL JUL 10 1948	9402		2514								
13		4 24				520			520	13	PAID IN FULL JUL 10 1948											
14		4 24				520			520	14	PAID IN FULL JUL 10 1948											
15										15												
16										16												
17										17												
18										18												
19										19												
20										20												
		4 116				2514			2514													
						2514																

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. BUSH-DUNN 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	Hdths	No. School District	Indicate Homestead Tax or No	Indicate 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 $1,000 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	14	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	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	E. E. Menton		SW¼ of SW¼				40																
14	~~State of Minnesota~~	Edith Shoemaker	SE¼ of SW¼																				
15																							
16	Edith Shoemaker		NE¼ of SE¼				40																
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	Edith Shoemaker		SE¼ of SE¼				40																
20																							
							120																

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 24.8 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 Tax on Non-Homestead 4.67 Mills ($ cts.)	State Tax on Non-Homestead ($ 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																							
7																							
8																							
9																							
10																							
11																							
12																							
13		H 78					16 92			16 92	PAID IN FULL	JUL 10 1948	9903		16 92								
14																							
15																							
16		H 40					8 68			8 68	PAID IN FULL	OCT 30 1948											
17																							
18													12497				27 35	72					
19		H 86					18 64			18 64	PAID IN FULL	OCT 30 1948											
20																							
		H 204					44 24			44 24													
							44 24																

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. HILLER-BATES 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	Inclusive Assessment for No.	Inclusive 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)
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																
Marion & 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 SE¼ 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	District No. 2 Rate 8.7 Mills	District No. 14 Rate 8.7 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			4 40					8 68			8 68	PAID IN FULL	OCT 20 1948	12066				24 08	84				
2			4 71					15 46			15 46	PAID IN FULL	OCT 20 1948											
3			4 66					14 32			14 32	PAID IN FULL	JUL 8 1948	12065		14 32								
4																								
5																								
6			4 48					10 40			10 40	2nd Half Paid / 1st Half Paid	NOV 18 1948 / MAY 27 1948	12434 / 5111		5 20				5 20	42			
7																								
8																								
9																								
10																								
11	SOLD FOR TAXES		11 6					25 16	48		25 64												25 64	
12			4 40					8 68			8 68	PAID IN FULL	MAY 18 1948	5199		26 24								
13			4 81					17 56			17 56	PAID IN FULL	MAY 18 1948											
14			10 3					22 34	42		22 76	PAID IN FULL	MAR 19 1948	3604	22 76									
15				4 49				10 62			10 62	PAID IN FULL	JUN 30 1948	5292		10 62								
16																								
17			4 56					12 14			12 14	PAID IN FULL	JUL 9 1948	12063		12 14								
18			4 40					8 68			8 68	PAID IN FULL	JUL 10 1948	9903		41 64								
19			4 152					32 76			32 76	PAID IN FULL	JUL 10 1948											
20																								
			4 594	4 49 = 643			2 471	176 32																
			2 19	= 219			719 471	10 62	90		187 84													
1946			5 13	4 49 = 562				186 74	90															

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

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	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: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33 1/3%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33 1/3%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
1	State of Minnesota		NE¼ of NE¼	16	143	26			Un												
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4	State of Minnesota		SE¼ of NE¼																		
5																					
6			NE¼ of NW¼																		
7	State of Minnesota		NW¼ of NW¼																		
8	H. H. Johnston		SW¼ of NW¼				40														
9	State of Minnesota		SE¼ of NW¼																		
10																					
11	State of Minnesota		NE¼ of SW¼																		
12	State of Minnesota		NW¼ of SW¼																		
13	Charles Woodhouse		SW¼ of SW¼				40														
14	State of Minnesota		SE¼ of SW¼																		
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	State of Minnesota		NW¼ of SE¼																		
18	O. L. Coleman		SW¼ of SE¼				40														
19	Donald Jacobson		SE¼ of SE¼				40														
20																					
							160														

Line	Sold for Taxes	District No. Rate Mills (Dollars)	District Agri No. Rate 216.87 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	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Line	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												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8			H 40					8 68			8 68	8	PAID IN FULL	MAY 27 1948	5949		868								
9												9													
10												10													
11												11													
12												12													
13			225					48 78	92		49 70	13	PAID IN FULL	MAY 27 1948	5949		4970								
14												14													
15												15													
16												16													
17												17													
18			H 56					12 14			12 14	18											1214 J	1335	
19			H 48					10 40			10 40	19	PAID IN FULL	JUL 17 1948	10401		1040								
20												20													
			H 144 225 369					80 00 80 00	92		80 92														

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—HILLER-DAVIS STRATIGRAPHIC, 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 Yes	Indicate Agricultural Tax by Yes	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	~~Herald 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. 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 4.27 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		H 40					868			868	PAID IN FULL	MAY 27 1948	5949		868							
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13	~~SOLD FOR TAXES~~	80					1734	32		1768	PAID IN FULL	AUG 25 1948										
14	~~SOLD FOR TAXES~~	80					1736	32		1768	PAID IN FULL	AUG 25 1948	1587			2530	88					
15																						
16	SOLD FOR TAXES	53					1150	22		1172	Part Paid	AUG 25 1948	1040			604	30			566	623	Bal due $ 5.66
17	SOLD FOR TAXES	66					1432	26		1458										1458	1604	
18	SOLD FOR TAXES	93					2016	38		2054										2054	2259	
19	SOLD FOR TAXES	93					2016	38		2054	Part Paid	AUG 25 1948	1090			1057	53			997	1097	Bal due $ 9.97
20																						
		H 46																				
		465					10954	188		11142												
		505					10950	190														

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 Tax by H	Indicate Soldiers' Tax by Sol.	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 (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 1																				
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	— Robert + Eva Hare		SE¼ of SE¼				40																
20																							
							160																

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 216.8 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.)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16			4 32					6 94			6 94
17			53					11 50	22		11 72
18			4 56					12 14			12 14
19			4 48					10 40			10 40
20			4 13 6 / 25					40 98	22		41 20
			189					40 98			

	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														6 94 J 7 63	
17	2nd Half Paid OCT 30 1948 / 1st Half Paid JUN 10 1948				3268 / 1361		.586		.586						
18														12 14 J 13 35	
19	PAID IN FULL JAN 21 1949				327	10 40									
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-BATE COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Homestead Tax or 3a	Indicate Agricultural Tax or 3a	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	19	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																					
	Hugh & Helen Horsman		6	NE¼ of NW¼				40																
	State of Minnesota		7	~~NW¼ of NW¼~~ Lot 1																				
	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~~ " 2																				
	U. S. of America		13	~~SW¼ of SW¼~~ " 4																				
	U. S. of America		14	SE¼ of SW¼																				
			15																					
	State of Minnesota		16	NE¼ of SE¼																				
	L. A. Page, Jr.		17	NW¼ of SE¼				40																
	State of Minnesota		18	SW¼ of SE¼																				
	State of Minnesota		19	SE¼ of SE¼																				
			20																					
								80																

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 144 Rate 216.8 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 4.7 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		4 54						11 70			11 70	6												11 70	J.P.S.	
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						26 02	26		26 28															
		120						5608																		

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 CORPORATION, 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	Information Furnished Tax or Na	Information Furnished Tax or Na	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 $4,500 20% (Dollars)	RURAL: Over $4,500 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,500 25% (Dollars)	ALL OTHER: Over $4,500 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	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																							
16	Junior E. & Marilyn E. Daniels ~~John O. & Rebecca Hamlon~~		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 4.8 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			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 10 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	14.29	
17			93				20.16	.38		20.54	17											20.54	5.29	
18											18													
19	~~OLD FOR TAXES~~		H 96				20.82			20.82	19	1st Half Paid	JUL - 6 1949	9788		10.41						10.41	11.45	
20											20													
			H 334 356 582				126.20 126.15	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.

Form 4 CD. ALLEN-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 Tax at 3%	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)
State of Minnesota		1 NE¼ of NE¼	21	143	26			Un													
~~Ted C. & Marie Jacobson~~ Mrs Olive M Thomas		2 NW¼ of NE¼				40															
Harry E. Boyle		3 SW¼ of NE¼				40															
U. S. of America		4 SE¼ of NE¼																			
		5																			
Harvey A. White		6 NE¼ of NW¼				40															
"		7 NW¼ of NW¼				40															
Floyd H. Van Campen		8 SW¼ of NW¼				40															
"	"	9 SE¼ of NW¼				40															
		10																			
Elwood Houchins		11 NE¼ of SW¼				40															
"	"	12 NW¼ of SW¼				40															
Ruth + Vernon Burgeson		13 SW¼ of SW¼				40															
U. S. of America		14 SE¼ of SW¼																			
		15																			
U. S. of America		16 NE¼ of SE¼																			
O. Clifford Kaldahl		17 NW¼ of SE¼				40															
U. S. of America		18 SW¼ of SE¼																			
U. S. of America		19 SE¼ of SE¼																			
		20																			
						400															

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

	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)	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.)		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	[redacted]	50						1084	20		1104	2	PAID IN FULL	MAY 17 1949	5563		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														
								204 92	3 82																

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. BUSINESS 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	Whole	No. School District	Indicate Homestead 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 Equalized by Board of Review	Final Equalized Value
							Acres	Whole			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 Helland		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																						
							197															

	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	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 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 40								868						868		PAID IN FULL	JUL	10	1948	9903			1714																	
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~~		Vd	DA. 20828		
4		H 40								868						868		1st Half Paid	JUL	10	1948																~~434~~		Vd			
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 93 243								6354 6354		38				6392																									

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

F.G.E.R. & CO. BULLET 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: 100ths	No. School District	Indicate Agricultural Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Thereon 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
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE¼ of NE¼	22	143	26			Un														
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																							
							80																

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. 2/4 Rate 31.25 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	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	20		40					8 68	16		8 84	2											8 84	J 77 72	
3												3													
4												4													
5												5													
6	20		40					8 68	16		8 84	6											8 84	J 77 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													
			50					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 (C) BURT-DAYS 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	Mills	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Tax as 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	U. S. of America		NE¼ of NE¼		24	143	26		Tw														
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																							
							80																

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. Cass 141 Rate 216.67 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 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 C		40					8 68	16		8 84	2									8 84	9 72	
3												3											
4												4											
5												5											
6	2 D.		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 4 CD BLAKE-BATE 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 as No	Indicate Agricultural Tax as No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures Used 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 (Dollars)	Total Assessed Value as Equalized by the State Board of Review (Dollars)	FINAL EQUALIZED VALUE (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 (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.

Form 4 (1) Allen-Dyer 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	Mills	No. School District	Indicate Homestead Tax by a Dot	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
U. S. of America		1 NE¼ of NE¼	26	143	26				Thu												
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	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	Penalty	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.	$ cts.	
1												1																
2												2																
3												3																
4												4																
5												5																
6												6																
7												7																
8												8																
9												9																
10												10																
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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	Sec. School District	Indicate Homestead 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	U. S. of America		NE¼ of NE¼	27	143	26			Un													
2	Geo. H. Collier		NW¼ of NE¼				40														Abate 42.545	
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	U. S. of America		SW¼ of NW¼																			
9	U. S. of America		SE¼ of NW¼																			
10	Carl R. Kading		E. 840' of SE¼ of SW¼				25	45														
11	State of Minnesota		NE¼ of SW¼																			
12	State of Minnesota		NW¼ of SW¼																			
13	Al Menton		SW¼ of SW¼				40															
14	Meinhardt E. Kettner		E. 50' of W. 390' of SE¼ of SW¼				1	52														
15	Harold R. Sweet		E. 100' of W. 480' of SE¼ of SW¼				3	03														
16	U. S. of America		NE¼ of SE¼																			
17	State of Minnesota		NW¼ of SE¼																			
18	Albert L. Menton		SW¼ of SE¼				40															
19	U. S. of America		SE¼ of SE¼																			
20	Kenneth M. Clark		W. 10 acs. of SE¼ of SW¼				10															
							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 ..., 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			65 / 99					14.10 / 22.16	26 / 38		14.36 / 20.54	2 PAID IN FULL	MAY 11 1948	5688		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	9.55	
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	16400		4.42	13							
16												16												
17												17												
18			40					8.68	.16		8.84	18										8.84 J	9.72	
19												19												
20			33					7.16	.14		7.30	20 PAID IN FULL	JUL 9 1948	10060		7.30								
		H	40					69.60	1.14		70.74													
			25																					
			321					69.60	1.14															

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

Form 4 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 Tax by Na	Indicate Homestead 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 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	28	143	26			Un														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5	Seventh Day Adventist Church		N 8 rds of W 10 rds of NW of NW (½ ac)						E	exempt													
6	U. S. of America		NE¼ of NW¼																				
7	Wm. E. Houchins		NW¼ of NW¼ less N 8 rds of W 10 rds				39	50															
8	Theresa V. Clemons	N½ of	SW¼ of NW¼ " 1½ ac.				18	50															
9	U. S. of America		SE¼ of NW¼																				
10	Lena Daniels		S½ of SW¼ of NW¼				20																
11	U. S. of America		NE¼ of SW¼																				
12	Paul Daniels	N½ of	NW¼ of SW¼				20																
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15	Gustaf Bartell		S½ of NW¼ of SW¼				20																
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20	Jennie E. Sharples		1.5 ac. in S.W. corner of N½ of SW¼ of NW¼				1	50															
							119	50															

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

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 147 Rate 40 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 40 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											6													
7	SOLD FOR TAXES	41 08					23 42			23 42	7											23 42		
8		4 60					13 00			13 00	8	1st Half Paid	JUL 9 1947	1044		6 50						6 50	7 15	
9											9													
10		65					14 10	26		14 36	10	PAID IN FULL	JUN 21 1948	8756		14 36								
11											11													
12		64					13 88	26		14 14	12	PAID IN FULL	JUN 21 1948	8756		14 14								
13											13													
14											14													
15	SOLD FOR TAXES	64					13 88	26		14 14	15											14 14	15 55	
16											16													
17											17													
18											18													
19											19													
20	SOLD FOR TAXES	14 24					4 78	And. Assess 1-7-49		4 78	20											4 78		Added 1949
		41 68					78 38	78		79 06														
		1 93																						
		3 61																						

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.	Acres	100ths	No. School District	Indebtedness Deducted Tax or Mills	Indebtedness Not Deducted Tax or Mills	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	Remarks
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Albert P. & Grace M. Daniels	N½ of	NE¼ of NE¼	29	143	26	19	52	Un															
2	U. S. of America		NW¼ of NE¼																					
3	U. S. of America		SW¼ of NE¼																					
4	Albert Paul Daniels		SE¼ of NE¼				37	52																
5	Paul Daniels		S½ of NE¼ of NE¼				19	53																
6	U. S. of America		NE¼ of NW¼																					
7	U. S. of America		NW¼ of NW¼																					
8	U. S. of America		SW¼ of NW¼																					
9	U. S. of America		SE¼ of NW¼																					
10																								
11	State of Minnesota		NE¼ of SW¼																					
12	U. S. of America		NW¼ of SW¼																					
13	M. J. Godfrey		SW¼ of SW¼				44	32																
14	"		SE¼ of SW¼ less 1 ac. school				42	85																
15																								
16	Edward H. Bick		NE¼ of SE¼				38	66																
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																								
							202	41																

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 4.7 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 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		H 82						17 78			17 78	✓	2nd Half Paid OCT 21 1947	12293		88 9		88 9						
2													1st Half Paid MAY 15 1948	5165										
3																								
4		93						20 16	38		20 54	✓	2nd Half Paid OCT 21 1948	12295		102 7		102 7						
5		H 79						17 12			17 12	✓	1st Half Paid MAY 15 1949	5165										
6													PAID IN FULL JUN 21 1949	8956		171 2								
7																								
8																								
9																								
10																								
11																								
12																								
13		H 123						26 66			26 66	✓	PAID IN FULL July 10 1948											
14		H 60						13 00			13 00	✓	PAID IN FULL July 10 1948	9904		39 46								
15																								
16	SOLD FOR TAXES	H 71						15 40			15 40											15 40		
17																								
18																								
19																								
20																								
		H 415						110 12	38		110 50													
		93																						
		508						110 14	38															

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-Revenue Division, Minneapolis

		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	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. School District	Indicate Homestead Tax of No	Indicate Ag-ricultural Tax of No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	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
												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						Tax including State Homestead	State Tax on Non-Homestead	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 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills	District No. 2 Rate 26.8 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills							Month	Day	Year											
		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												11															
12												12															
13												13															
14												14															
15												15															
16												16															
17												17															
18		4	52					11 28			11 28	18	PAID IN FULL	OCT	27	1948	12355			11 28	36					
19			98					21 24	40		21 64	19	PAID IN FULL	AUG	10	1948	11130			21 64	54					
20												20															
		4	52					32 52	40		32 92																
			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	100ths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Tax as 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)	Remarks
1	U. S. of America		NE¼ of NE¼	31	143	26		40																
2	U. S. of America		NW¼ of NE¼																					
3	State of Minnesota		SW¼ of NE¼																					
4	State of Minnesota		SE¼ of NE¼																					
5																								
6	U. S. of America		NE¼ of NW¼																					
7	Dominichus Bollweg		~~NW¼ of NW¼~~ Lot 1				40	37																
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~~ " 3																					
13	U. S. of America		~~SW¼ of SW¼~~ " 4																					
14	State of Minnesota		SE¼ of SW¼																					
15																								
16	Myron Jacobson		NE¼ of SE¼				40																	
17	"		NW¼ of SE¼				40																	
18	U. S. of America		SW¼ of SE¼																					
19	U. S. of America		SE¼ of SE¼																					
20																								
							120	37																

Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 16.5 Mills; District No. 2 Rate 16.5 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District 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	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 / 1st Half Paid	NOV 18 1948 / MAY 27 1948	5347		10 84				10 84	87			
17			H 40					8 68			8 68	17 2nd Half Paid / 1st Half Paid	NOV 18 1948 / MAY 27 1948	5434										
18												18												
19												19												
20												20												
			H 100					41 84	38		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.

FORM 4 C.D. [illegible]

	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	Indicates Homestead Tax or No	Indicates Non-Resident 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	32	143	26		40															
2	Leroy Brown	Gladys 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	District No. ..... Rate ..... Mills	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		H 81						17 56			17 56	PAID IN FULL	MAR 16 1948	3754	17 56									
3																								
4																								
5																								
6		H 54						11 70			11 70											11 70	12 87	
7												2nd Half Paid	NOV 18 1948	12434										
8		H 170						36 86			36 86	1st Half Paid	MAY 27 1948	1947		18 43				18 43	1 47			
9																								
10																								
11												2nd Half Paid	NOV 18 1948	12434										
12		H 60						13 00			13 00	1st Half Paid	MAY 27 1948	1947		6 50				6 50	5			
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		H 365						79 92			79 92													

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. WARE-SYPE 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 by Yes or No	Indicate Agricultural 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	U. S. of America		NE¼ of NE¼	33	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	Lillian Dale		NW¼ of NW¼				40																
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	State of Minnesota		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																							
							40																

	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 ($ 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												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

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 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 $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)
State of Minnesota		1 NE¼ of NE¼	34	143	26			Un														
Albert L Menton		2 NW¼ of NE¼				40																
U. S. of America		3 SW¼ of NE¼																				
State of Minnesota		4 SE¼ of NE¼																				
		5																				
State of Minnesota		6 NE¼ of NW¼																				
Al Menton		7 NW¼ of NW¼				40																
"		8 SW¼ of NW¼				40																
"		9 SE¼ of NW¼				40																
		10																				
G. H. Nygren		11 NE¼ of SW¼				40																
Al Menton		12 NW¼ of SW¼				40																
State of Minnesota		13 SW¼ of SW¼																				
A. L. Menton		14 SE¼ of SW¼				40																
		15																				
State of Minnesota		16 NE¼ of SE¼																				
State of Minnesota		17 NW¼ of SE¼																				
State of Minnesota		18 SW¼ of SE¼																				
State of Minnesota		19 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 ..... Mills	State Tax on Non-Homestead 40 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													
	40					868	16		884	2											884	972	
										3													
										4													
										5													
										6													
	H 35					758	4		758	7											758	834	
	H 62					1344			1344	8											1344	1478	
	H 34					738			738	9											738	812	
										10													
	83					1800	34		1834	11	PAID IN FULL JUL 17 1948		14399		1834								
	H 34					738			738	12											738	812	
										13													
	H 51					1106			1106	14											1106	1217	
										15													
										16													
										17													
										18													
										19													
										20													
	H 216					7357	50		7402														
	17 3																						
	339					73 50	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 C.D. 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 Tax or No	Indicate Additional 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				35	42	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 (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.

FORM 4 CD—ALLEN-DUTE 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	Hdths	No. School District	Self-sprin Pension Tax or No	Inhabitant 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				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																							

Grand Total 11,466.00

	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 ..... of ..... 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	Miles	No. School District	Indicate Homestead Tax by an X	Indicate Agricultural Land Tax by an X	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 Excluded by the Board of Review	Final Equalized Value
							Acres	Miles				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	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	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	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												11															
12												12															
13												13															
14		7H 3574	4H 3593									14															
15		7H 4418	4418									15															
16		Total 7992	49=7991									16															
17								Q2H - 1722	10			17															
18		1721.98						na	10 62			18															
19		12							1732 72	17 92	1750 64	19															
20												20															