ASSESSMENT & TAX LIST

Salem

1948

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

.....County, Minn., ...1948.

.....*Assessor of the*.....

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said .....*for the year 1948, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.*

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

.....*County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

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

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

2. He shall also list separately, and in the name of his principal, all 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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.28. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. **.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district, where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of a railroad company, and used in connection with the business operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

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

Sec. 273.35. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

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

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list any property consigned to him from any other place for the sale purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

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

Sec. 273.44. Estates of decedents. The personal property of decedents shall be assessed and taxed as listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of his residence, or appointment.

Sec. 273.12. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.43. Where listed in case of doubt. In case of doubt as to the place where any person or property should be listed, it shall be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Commissioner of Taxation**.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, a statement of the property, real and personal, which he is required to list, or owned by him on May 1 of the current year. He shall also make separate statements in the manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity. ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and the amount of money, credits, and other property, and under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall furnish a copy of the assessment, with a notice of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or is made pursuant to any law of this state or any ordinance of any city or town or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other tax in lieu thereof shall be classified and assessed as provided in this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which is mined subsequent to underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .150 per cent, dried analysis, or which is classified by the iron ore trade as siliceous, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering practice, is stockpiled in such a manner that it can be shipped thus, crushed or screened, or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be assessed at the rate of twenty (20) per cent of the value of such iron ore, the amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class one, class two or "b," and four, as the case may be, in accordance with the classification of such real estate. The value of the real estate and the value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further manufactured or processed, shall 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, and all furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, except as provided and machinery, whether fixtures or otherwise, except as provided in class four, shall constitute class three, all which is rural in character and devoted 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 25% per cent of the true and full value thereof.

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

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

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

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1945, Section 273.03, as amended. 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 and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county-seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

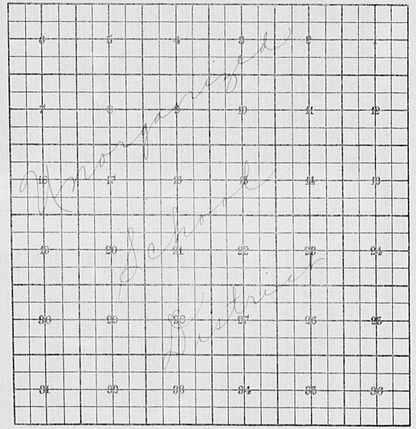
REAL

INDEX TO SECTIONS

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

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 43 Range No. 26 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, 1948.

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

REAL

Penner Oil Co. - Salem Twp

2 Pumps - (1 Electric and 1 hand) Value 100

~~at Tillotson's Station~~

~~NW 1/4 NE of 21 should not be burdened~~

Twp Bd charge.

SUMMARY OF TAX COLLECTION

Original Levy	$2283.72	
Additions	$	
CANCELLATIONS		$ 95.07
Abatements		$ 11.16
		$2177.72

COLLECTIONS

March Settlement	$190.57	
June Settlement	$761.49	
November Settlement	$355.60	
January Settlement	$136.68	$
		$
Over Collected	$	
Under Collected	$	
Delinquent	$733.58	$
Total		$2,177.72

REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd. *day) of January, A. D. 1949, of* L. E. 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. 1948, as specified above and amounting to* 100 *Dollars*

Paul D. Jewell
County Treasurer.
E. E.

January 2 1950.

Office of County Treasurer, Cass County, Minnesota

To L. E. Peterson, County Auditor:

Sir:—Herewith return to you the Tax List for the Town *of* Salem *in said County for the year 1948, 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", "Paid in full", as the case may be, and the number of my receipt given, discharge, cancel tax, and each tract or lot of real property against which the tax remain unpaid, a 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 1948.

WITNESS my hand and official seal, the ..... day of ..... 1949.

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

Auditor's Office, Cass County, Minnesota

..... 194

I hereby certify that on the first Monday in January 1950, I received of ..... County Treasurer, the Tax List of the ..... of ..... in said County for the year 1948; 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.*

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Town OF Salem

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	Sdg. (Mills)	Fire (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)	Bd. (Mills)	Total Rate of Town Tax (Mills)
Un	6397	92	1185	9649	H. 2.91	23.4	7.2	4.85	7.9	6.5		73.5	5.	15.	1.		5.	5.	22.7	53.7
					N. H. 3.86															
					6.77															

School District No.	Rate of School Taxes: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	Bd. & I. (Mills)	C.O. (Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)
Un	1. 15.			40.		1.8	14.7	10.	81.5	3216
	1. 30.			40.		1.8	14.7	10.	97.5	24761

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	4479			4479
Non-Homestead	4035		1185	5220
Total	8464		1185	9649

TAXES LEVIED

School District No.	Local 1 Mill	Special	State Loan	Deficiency	Transp.	Bd. & I.	C.O.	Total School Taxes
Un	837	12558		33488	1507	12307	8972	69069
	128	3831		5108	230	1877	1277	12461
Total	965	16389		38596	1737	14184	9649	81520

ALL OTHER TAXES

FUNDS	Rate	Amounts
State—Non-Homestead,		2010
State—Homestead,		28.08
County Revenue,		22576
County Road and Bridge,		6944
County Welfare,		46795
Bonds and Interest		7620
Sinking		6269
Town Revenue,		4827
Town Road and Bridge,		14470
Town Drag,		962
Town State Loan,		
Fire		4823
Telephone		4823
Bonds & Interest		21900
School Local 1 Mill,		965
School Special,		16389
School State Loan,		
Deficiency		38596
Tuition		
Transportation		1737
Bond & Interest		14184
Capital Outlay		9649
		228342

Total Taxes Real Estate 1985.44

Pers. Prop. 237.98

Total 2283.42

Total Number of Levies 456.00

Total Levy, $2283.42

State of Minnesota, } ss
COUNTY OF CASS

I, T. C. Peterson, 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 Totals of the several Tax Funds levied thereon for the year A. D. 1918.

Witness my hand and official seal, this 7th day of December A. D. 1918.

T. C. Peterson, County Auditor.

SEAL

REAL

COLLECTIONS OF TAXES OF 1947, OF Salem, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19____
State—Non-Homestead,	266	646	125	57					
State—Homestead,	224	941	441	167					
County Revenue,	1804	2571	3548	1397					
County Road and Bridge,	351	2330	1092	414					
County Welfare,	3749	15692	7856	2981					
County Bond and Interest,	669	2556	1198	455					
Sky.	582	2103	986	374					
Town Revenue,	386	1618	758	288					
Town Road and Bridge,	1157	4853	2275	863					
Town Drag,	77	324	152	58					
Town State Loan,									
Fire	386	1618	758	288					
Hd.	386	1618	758	288					
B&I	1750	7395	3443	1306					
School Local 1 Mill,	77	324	151	58					
School Special,	2011	5045	2431	1088					
School State Loan,									
Deficiency		1294	606	230					
Tuition									
Transportation	138	582	273	104					
B&I	1133	4756	2230	845					
C.O.	771	3235	1517	575					
	19057	76149	35560	13668					

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp	Defic	B&F	C.O.			TOTALS
MARCH SETTLEMENT	School District No. G-Ww	20	303		36	989	277	202			1667
	Nd-Ww	57	1708		102	2276	836	569			5548
	Totals	77	2011		138	3085	1133	771			7215
JUNE SETTLEMENT	School District No. G-Ww.	211	4661		554	12430	4568	3107			25636
	Nd-Ww.	13	584		23	512	188	128			1246
	Totals	324	5045		582	12942	4756	3235			26884
NOVEMBER SETTLEMENT	School District No. G-Ww.	141	2125		250	5659	2080	1415			11625
	Nd-Ww.	10	306		18	408	150	102			994
	Totals	151	2431		273	6067	2230	1517			12669
NOVEMBER to JANUARY	School District No. G-Ww.	43	638		77	1702	625	425			3510
	Nd-Ww	15	450		27	600	220	150			1462
	Totals	58	1088		104	2302	845	575			4972
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

REAL

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 50-13 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	Information Required Yes or No	Information Required 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%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: 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
1	C. J. + Maude J. Casey		~~NE¼ of NE¼~~ LOT 1	1	143	26	40	04	No			279			279		93				93		
2	"		~~NW¼ of NE¼~~ " 2				40	13	"			201			201		67				67		
3	"		SW¼ of NE¼				40		"			201			201		67				67		
4	Winfred C. + Leora Bogh		SE¼ of NE¼				40		"			201			201		67				67		
5																							
6	State of Minnesota		~~NE¼ of NW¼~~ " 3																				
7			~~NW¼ of NW¼~~ " 4																				
8	[redacted]		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	~~Geo. E. Godfrey~~	State of Minnesota	NE¼ of SW¼				40		No			201			201		67				67		
12	U. S. of America		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14			SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	~~Geo. E. Godfrey~~	State of Minnesota	NW¼ of SE¼				40		No			201			201		67				67		
18	State of Minnesota		SW¼ of SE¼																				
19	Agency is [illegible]		SE¼ of SE¼																				
20																							
							240	17				1284			1284		428				428		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 2 Rate 64 Mills	District No. 232 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 3.86 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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			93					21.64	36		22.00	1	PAID IN FULL	MAY 31 1949	8496		220								
2			67					15.58	26		15.84	2	PAID IN FULL	MAY 31 1949	8496		158								
3			67					15.58	26		15.84	3	PAID IN FULL	MAY 31 1949	8496		158								
4			67					15.58	26		15.84	4											1584	1742	
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11	SOLD FOR TAXES		67					15.58	26		~~15.84~~	11	Forfeited										1584	Canc.	
12												12													
13												13													
14												14													
15												15													
16												16													
17	SOLD FOR TAXES		67					15.58	26		~~15.84~~	17	Forfeited										1584	Canc.	
18												18													
19												19													
20												20													
		N M	428 428					~~[illegible]~~ 54	166		101.20						5368						1584	3168	

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

FORM 3C (1) ALLEN BUTE COMPANY, 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 / 100ths)	No. School District	Indicate Homestead Tax or No	Indicate Personal Tax or 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	~~N E ¼ of N E ¼~~	LOT 1	2	143	26		No.													
State of Minnesota		2	N W ¼ of ~~N E ¼~~	" 2																		
		3	S W ¼ of N E ¼																			
		4	S E ¼ of N E ¼																			
		5																				
State of Minnesota		6	~~N E ¼ of N W ¼~~	" 3																		
State of Minnesota		7	~~N W ¼ of N W ¼~~	" 4																		
State of Minnesota		8	S W ¼ of N W ¼																			
State of Minnesota		9	S E ¼ of N W ¼																			
		10																				
		11	N E ¼ of S W ¼																			
State of Minnesota		12	N W ¼ of S W ¼																			
State of Minnesota		13	S W ¼ of S W ¼																			
State of Minnesota		14	S E ¼ of S W ¼																			
		15																				
		16	N E ¼ of S E ¼																			
		17	N W ¼ of S E ¼																			
State of Minnesota		18	S W ¼ of S E ¼																			
Bertel Christiansen		19	S E ¼ of S E ¼				40		No		201			201		67				67		
		20																				
							40				201			201		67				67		

	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 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills	District No. 2 Rate 23.16 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												18													
19	SOLD FOR TAXES		67					15.58	26		1584	19												1584 Canc.	Canc. Chap 374, Laws '41
20												20													
			67					15.58	26		1584														

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 50 (1) BILLER-DUTE 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	Individual Assessment Tax or No	Individual Assessment 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)
Margaret R. Scott		1	NE¼ of NE¼ LOT 1	3	143	26	53		No			159			159		53				53		
		2	NW¼ of NE¼																				
"		3	SW¼ of NE¼ " 2				37.55		"			150			150		50				50		
"		4	SE¼ of NE¼				40		"			159			159		53				53		
		5																					
		6	NE¼ of NW¼																				
		7	NW¼ of NW¼																				
		8	SW¼ of NW¼																				
		9	SE¼ of NW¼																				
		10																					
"		11	NE¼ of SW¼ " 3				55		No			165			165		55				55		
		12	NW¼ of SW¼																				
		13	SW¼ of SW¼																				
		14	SE¼ of SW¼																				
		15																					
"		16	NE¼ of SE¼				40		No			159			159		53				53		
"		17	NW¼ of SE¼				40		"			159			159		53				53		
"		18	SW¼ of SE¼				40		"			159			159		53				53		
"		19	SE¼ of SE¼				40		"			159			159		53				53		
		20																					
							345.55					1269			1269		423				423		

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 93.61 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 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	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.	
		53					12.32	20		12.52	1	PAID IN FULL	MAY 3 1949	3521		36.86									
											2														
		50					11.64	20		11.84	3	PAID IN FULL	MAY 3 1949												
		53					12.32	20		12.52	4	PAID IN FULL	MAY 3 1949												
											5														
											6														
											7														
											8														
											9														
											10														
		55					12.80	22		13.02	11	PAID IN FULL	MAY 3 1949	9521		13.02									
											12														
											13														
											14														
											15														
		53					12.32	20		12.52	16	PAID IN FULL	MAY 3 1949												
		53					12.32	20		12.52	17	PAID IN FULL	MAY 3 1949	9521		50.08									
		53					12.32	20		12.52	18	PAID IN FULL	MAY 3 1949												
		53					12.32	20		12.52	19	PAID IN FULL	MAY 3 1949												
											20														
	NA	423					98.36	162		99.98						99.98									
		423																							

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

FORM 16-T. H. WILLIAMS DATA CONTROL, 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 Intangible 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			NE ¼ of NE ¼				9	143	26	(Lake)													
2			NW ¼ of NE ¼																				
3			SW ¼ of NE ¼																				
4			SE ¼ of NE ¼																				
5																							
6			NE ¼ of NW ¼																				
7			NW ¼ of NW ¼																				
8			SW ¼ of NW ¼																				
9			SE ¼ of NW ¼																				
10																							
11			NE ¼ of SW ¼																				
12			NW ¼ of SW ¼																				
13			SW ¼ of SW ¼																				
14			SE ¼ of SW ¼																				
15																							
16			NE ¼ of SE ¼																				
17			NW ¼ of SE ¼																				
18			SW ¼ of SE ¼																				
19			SE ¼ of SE ¼																				
20																							

	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 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

Form 50 D.

	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	Indicate Homestead Yes or No	Indicate Agricultural Yes 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)	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			N E ¼ of N E ¼	5	143	26			Uw.														
2			N W ¼ of N E ¼																				
3			S W ¼ of N E ¼																				
4			S E ¼ of N E ¼																				
5																							
6	U. S. of America		~~N E ¼ of N W ¼~~ } LOT 1																				
7			~~N W ¼ of N W ¼~~ }																				
8			S W ¼ of N W ¼																				
9			S E ¼ of N W ¼																				
10																							
11			N E ¼ of S W ¼																				
12			N W ¼ of S W ¼																				
13			S W ¼ of S W ¼																				
14			S E ¼ of S W ¼																				
15																							
16			N E ¼ of S E ¼																				
17			N W ¼ of S E ¼																				
18			S W ¼ of S E ¼																				
19			S E ¼ of S E ¼																				
20																							

	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 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

FORM 50 D—BLUE-BACK PAPER, BURSAPOLE

	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 Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures thereon 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 LOT 1	6	143	26																	
	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 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

		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 Area of Land Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or 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
		1	NE ¼ of NE ¼				7 143 26				(w)												
U. S. of America		2	NW ¼ of NE ¼																				
		3	SW ¼ of NE ¼																				
		4	SE ¼ of NE ¼																				
		5																					
U. S. of America		6	NE ¼ of NW ¼																				
State of Minnesota		7	~~NW ¼ of NW ¼~~				1011																
U. S. of America		8	~~SW ¼ of NW ¼~~				" 2																
State of Minnesota		9	SE ¼ of NW ¼																				
		10																					
State of Minnesota		11	NE ¼ of SW ¼																				
State of Minnesota		12	~~NW ¼ of SW ¼~~				" 3																
State of Minnesota		13	~~SW ¼ of SW ¼~~				" 4																
State of Minnesota		14	SE ¼ of SW ¼																				
		15																					
~~U. S. of America~~		16	NE ¼ of SE ¼																				
U. S. of America		17	NW ¼ of SE ¼																				
		18	SW ¼ of SE ¼																				
		19	SE ¼ of SE ¼																				
		20																					

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		
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 1948.

Form 50 D—must be red ink, ...

	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 Director of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1			NE ¼ of NE ¼	8	143	26		Unl.															
2			NW ¼ of NE ¼																				
3			SW ¼ of NE ¼																				
4			SE ¼ of NE ¼ Lake																				
5																							
6			NE ¼ of NW ¼																				
7			NW ¼ of NW ¼																				
8			SW ¼ of NW ¼																				
9			SE ¼ of NW ¼																				
10																							
11			NE ¼ of SW ¼																				
12			NW ¼ of SW ¼																				
13			SW ¼ of SW ¼																				
14			SE ¼ of SW ¼																				
15																							
16			NE ¼ of SE ¼																				
17			NW ¼ of SE ¼																				
18			SW ¼ of SE ¼																				
19			SE ¼ of SE ¼																				
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

Form 4C D—Rev. 1948 Edition, Revised

	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	Indicate Farm Land Yes or No	Indicate Occupied 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 NE ¼ of NE ¼				9	143	26		Un												
			2 NW ¼ of NE ¼																				
			3 SW ¼ of NE ¼																				
			4 SE ¼ of NE ¼																				
			5																				
			6 NE ¼ of NW ¼																				
			7 NW ¼ of NW ¼																				
			8 SW ¼ of NW ¼																				
			9 SE ¼ of NW ¼																				
			10																				
			11 NE ¼ of SW ¼																				
State of Minnesota			12 ~~NW ¼ of SW ¼~~ Lot 3																				
U. S. of America			13 ~~NW ¼ of SW ¼~~ " 2																				
			14 SE ¼ of SW ¼																				
			15																				
			16 NE ¼ of SE ¼																				
			17 NW ¼ of SE ¼																				
			18 SW ¼ of SE ¼																				
State of Minnesota			19 ~~SE ¼ of SE ¼~~ " 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 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres)	(100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	10	143	26			Lw														
2	U. S. of America		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	State of Minnesota		SE ¼ of NE ¼																				
5																							
6			NE ¼ of NW ¼																				
7			NW ¼ of NW ¼																				
8			SW ¼ of NW ¼																				
9			SE ¼ of NW ¼																				
10																							
11	State of Minnesota		~~NE ¼ of SW ¼~~ } LOT 3																				
12			~~NW ¼ of SW ¼~~ }																				
13			SW ¼ of SW ¼																				
14	Edward Nelson		SE ¼ of SW ¼				40		No			252			252		84				84		
15																							
16	State of Minnesota		NE ¼ of SE ¼																				
17	Elmer W. + Marguerite A. Livingston		NW ¼ of SE ¼				40		Yes			285	225		510	102					102		
18	E. W. Livingston		SW ¼ of SE ¼				40		"			200			200	40					40		
19	Elmer W. Livingston		SE ¼ of SE ¼				40		"			200			200	40					40		
20																							
							160					937	225		1162	182	84				266		

Cass County, Minnesota, for Taxes for the Year 1948.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Dollars	District No. 232 Rate 41 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 3.86 Mills	$ cts.	Special Taxes	$ cts.	Total Taxes	$ cts.	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1949 $ cts.	June Settlement 1949 $ cts.	Penalty $ cts.	November Settlement 1949 $ cts.	Penalty $ cts.	Collections to First Monday in January 1950 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1950 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1																																	
2																																	
3																																	
4																																	
5																																	
6																																	
7																																	
8																																	
9																																	
10																																	
11																																	
12																																	
13																																	
14			84									1954		32				1986		2nd Half Paid 1st Half Paid	NOV 25 1949 MAY 20 1949	14497 5413		993				993	74	8		
15																																	
16																																	
17			~~4 78~~	abate	# 4295							~~2377~~ 18 14						2377		PAID IN FULL DEC 5 1949		14217						1814	abated			Penalty & Int. Abated
18			4 40									930						930		PAID IN FULL OCT 31 1949		13574				186				Penalty Cancelled by Abate # 4297		
19			4 40									930						930		PAID IN FULL OCT 31 1949												
20																																	
		N 152 NN 94 246										6186		32				6218						993		186		1827				558

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Amount Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	11	143	26			Lw.														
2	State of Minnesota		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	U. S. of America		NW ¼ of NW ¼																				
8	State of Minnesota		SW ¼ of NW ¼																				
9	State of Minnesota		SE ¼ of NW ¼																				
10																							
11	U. S. of America		NE ¼ of SW ¼																				
12	U. S. of America		NW ¼ of SW ¼																				
13	U. S. of America		SW ¼ of SW ¼																				
14	U. S. of America		SE ¼ of SW ¼																				
15																							
16	U. S. of America		NE ¼ of SE ¼																				
17	U. S. of America		NW ¼ of SE ¼																				
18	U. S. of America		SW ¼ of SE ¼																				
19	U. S. of America		SE ¼ of SE ¼																				
20																							

	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 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

	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 Agricultural Tax by Ag	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20%	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 (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	John N. + Elizabeth B. Hills		NE¼ of NE¼	12	143	26	40	Multiple			200			200	40					40		
2			NW¼ of NE¼																			
3	"		SW¼ of NE¼ / S60 acres of W½ of NE¼				60		"		280			280	56					56		
4	John N. + Eliz. B. Hills		SE¼ of NE¼				40		"		300	250		550	110					110		
5	U. S. of America		N. 20 acres of NW¼ of NE¼																			
6	U. S. of America		NE¼ of NW¼																			
7	U. S. of America		NW¼ of NW¼																			
8	Ezel J. + Ethel H. Mann	State of Minnesota	SW¼ of NW¼				40		70		201			201		67				67		
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																						
							180				981	250		1231	206	67				273		

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. 7 Rate 33.61 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 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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			40					930			930	PAID IN FULL	APR 28 1949	4896		930								
2																								
3			56					1307			1307	PAID IN FULL	APR 28 1949	4896		1307								
4			110					2558			2558	PAID IN FULL	APR 28 1949											
5																								
6																								
7																								
8	SOLD FOR TAXES		67					1558	26		1584	Forfeited											1584	Cam
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		H	206																					
		NH	67					6348	26		6374					4790							1584	
			273																					

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes 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)	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
1	U. S. of America		NE ¼ of NE ¼	13	143	26		all														
2	U. S. of America		NW ¼ of NE ¼																			
3	State of Minnesota		SW ¼ of NE ¼																			
4	State of Minnesota		SE ¼ of NE ¼																			
5																						
6	U. S. of America		NE ¼ of NW ¼																			
7	U. S. of America		NW ¼ of NW ¼																			
8	U. S. of America		SW ¼ of NW ¼																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	Orville E. & Bonnie Mentow		NE ¼ of SW ¼				40		Yes		200			200	40					40		
12	"		NW ¼ of SW ¼				40		"		200			200	40					40		
13	"		SW ¼ of SW ¼				40		"		200			200	40					40		
14	"		SE ¼ of SW ¼				40		"		200	150		250	70					70		
15																						
16	U. S. of America		NE ¼ of SE ¼																			
17	U. S. of America		NW ¼ of SE ¼																			
18	U. S. of America		SW ¼ of SE ¼																			
19	U. S. of America		SE ¼ of SE ¼																			
20																						
							160				800	150		950	190					190		

Line	Sold for Taxes	District No. ... Rate ... Mills	District No. 7 Rate 23.61 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 3.86 Mills	Special Taxes	Total Taxes	Paid / When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11			H 40					930			930	1st Half Paid MAY 31 1949	8717		2209						465 g	512	
12			H 40					930			930	1st Half Paid MAY 31 1949									465 g	512	
13			H 40					930			930	1st Half Paid MAY 31 1949									465 g	512	
14			H 70					1628			1628	1st Half Paid MAY 31 1949									814 g	895	
15																							
16																							
17																							
18																							
19																							
20																							
		H NH	190 190					4418			4418				2209						2209		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	U. S. of America		NE ¼ of NE ¼	14	143	26		Und.														
2	U. S. of America		NW ¼ of NE ¼																			
3	U. S. of America		SW ¼ of NE ¼																			
4	U. S. of America		SE ¼ of NE ¼																			
5																						
6	U. S. of America		NE ¼ of NW ¼																			
7	U. S. of America		NW ¼ of NW ¼																			
8	U. S. of America		SW ¼ of NW ¼																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	U. S. of America		NE ¼ of SW ¼																			
12	U. S. of America		NW ¼ of SW ¼																			
13	E. E. Menton	Formerly Mrs. Dorothy M. Kaufman	SW ¼ of SW ¼				40		Yes		400			400	80					80		
14	Edith Shoemaker		SE ¼ of SW ¼				40		No		201			201		67				67		
15																						
16	Edith Shoemaker	Formerly Mrs. Dorothy M. Kaufman	NE ¼ of SE ¼				40		Yes		200			200	40					40		
17	U. S. of America		NW ¼ of SE ¼																			
18	U. S. of America		SW ¼ of SE ¼																			
19	Edith Shoemaker		SE ¼ of SE ¼				40		Yes		200	250		450	90					90		
20																						
							160				1001	250		1251	210	67				277		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 19.1 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 38.6 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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			H 80					1860			1860	13	1st Half Paid MAY 31 1949 2nd Half Paid OCT 31 1949	7564 14950		930			930					
14			67					1558	26		1584	14	Pd. DR. #21757 1-13-50									~~1584~~	Pd. DR. #21757	
15												15												
16			H 40					930			930	16	Bal. Pd. DR #21757 1-13-50 1st Half Paid MAY 31 1949	9497		465							~~465~~	Pd. DR. #21757	
17												17												
18												18												
19			H 90					2094			2094	19	Bal. Pd. DR #21757 1-13-50 1st Half Paid MAY 31 1949	9497		1047							~~1047~~	Pd. DR. #21757	
20												20												
		H 210 NH 67 277						6442	26		6468					2442		930					3096	

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Elmer + Margaret Livingston		NE¼ of NE¼	15	143	26	40	Unorg			200			200	40					40		
2	" "		NW¼ of NE¼				40		"		330	125		455	91					91		
3	W. M. + P. Ry. Co.		SW¼ of NE¼				40		"		310	75		385	77					77		
4	U. S. of America		SE¼ of NE¼																			
5																						
6	Myron Jacobson		NE¼ of NW¼				40		No		300			300		100				100		
7	State of Minnesota		NW¼ of NW¼																			
8	State of Minnesota		SW¼ of NW¼																			
9	State of Minnesota		SE¼ of NW¼																			
10																						
11	Ted C. + Mae Jacobson		NE¼ of SW¼				40		No		201			201		67				67		
12	Donald M. + Dorothy A. Jacobson		NW¼ of SW¼				40		Yes		200			200	40					40		
13	" "		SW¼ of SW¼				40		"		345	125		470	94					94		
14	Marion + Lloyd Woodhouse		SE¼ of SW¼				39		No		306			306		102				102		
15	Geo. L. + Ella J. Moses		U.S. of America				1		Yes		60	400		460	92					92		
16	U. S. of America		NE¼ of SE¼																			
17	Bertil E. Kristenson		NW¼ of SE¼				40		Yes		280			280	56					56		
18	Ebenezer E. Menton		SW¼ of SE¼				40		"		200			200	40					40		
19	E. E. Menton		SE¼ of SE¼				40		"		445	340		785	157					157		
20																						
							440				3177	1065		4242	687	269				956		

	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 36 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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.		
1		11 40						930			930	PAID IN FULL	OCT 31 1948	13594				930		Abate #4297	Penalties Cancelled			
2		11 90 / 33 Mills		Abate #4298				2976			2976	PAID IN FULL	DEC 8 1949	14217						1628 Abated				4.88 Abated & Canc.
3		11 77						1792			1792	PAID IN FULL	May 31 1949	85-d		1792								
4																								
5																								
6		100						2326	38		2364	2nd Half Paid / 1st Half Paid	NOV 25 1949 / MAY 20 1949	14447 / 5713		1182				1182	95			
7																								
8																								
9																								
10																								
11	SOLD FOR TAXES	67						1558	26		1584												1584	
12		11 40						930			930	2nd Half Paid / 1st Half Paid	OCT 31 1949 / MAY 20 1949	14638 / 5725		465		465						
13		11 94						2186			2186	1st Half Paid / 2nd Half Paid	MAY 20 1949 / OCT 31 1949	5725 / 14638		1093		1093						
14		102						2372	40		2412												24.12	2653
15				11 42				2278			2278	PAID IN FULL	NOV 21 1949	14217						2278	183			
16																								
17		11 56						1302			1302	PAID IN FULL	May 31 1949	85-d		1302		465						
18		11 40						930			930	1st Half Paid / 2nd Half Paid	MAY 31 1949 / OCT 31 1949	7569 / 13192										
19		11 157						3652			3652	1st Half Paid / 2nd Half Paid	MAY 31 1949 / OCT 31 1949	7569 / 13192		1826		465 / 1826						
20																								
		N 595 / NR 267 / 864		92 = 687 / 264 / 92 = 956				20094 / 2278 / 22372	104		22476					8125		4977		5088		3396	4.88

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE¼ of NE¼	16	143	26			44														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7	State of Minnesota		NW¼ of NW¼																				
8	N. N. Johnston		SW¼ of NW¼				40		4			200			200	40					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		4			375	240		615	123					123		
14	State of Minnesota		SE¼ of SW¼																				
15																							
16	State of Minnesota		NE¼ of SE¼																				
17	State of Minnesota		NW¼ of SE¼																				
18	A. L. Coleman		SW¼ of SE¼				40		4			280	60		340	68					68		
19	Donald Jacobson		SE¼ of SE¼				40		"			200			200	40					40		
20																							
							160					1055	300		1355	271					271		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 23.16 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 3.6 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8		11	40					930			930	1st Half Paid	MAY 20 1948	5568		465							465	
9																								
10																								
11																								
12																								
13		11	123					2867			2867	1st Half Paid	MAY 20 1948	5568		1433							1433	
14																								
15																								
16																								
17																								
18	SOLD FOR TAXES	11	68					1587			1587	PAID IN FULL	JAN 28 1949	847	1587									
19		11	40					930			930	1st Half Paid	MAY 20 1949	3423		465							465	
20												2nd Half Paid	OCT 31 1949	4457				465						
		11	271					6304			6304				1587	2361		465					1898	
		11	271																					

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Additional Tax 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%	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 (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		NE ¼ of NE ¼	17	143	26			Lw														
2	State of Minnesota		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	H. H. Johnston		SE ¼ of NE ¼				40		Yes			240			240	48					48		
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	U. S. of America		NW ¼ of NW ¼																				
8	U. S. of America		SW ¼ of NW ¼																				
9	U. S. of America		SE ¼ of NW ¼																				
10																							
11	U. S. of America		NE ¼ of SW ¼																				
12	U. S. of America		NW ¼ of SW ¼																				
13	~~Harold H.~~ Robert Harr		SW ¼ of SW ¼				40		No			240			240	80					80		
14	" "		SE ¼ of SW ¼				40		"			240			240	80					80		
15																							
16	Harry A. White		NE ¼ of SE ¼				40		No			159			159	53					53		
17	"		NW ¼ of SE ¼				40		"			201			201	67					67		
18	"		SW ¼ of SE ¼				40		"			201			201	67					67		
19	"		SE ¼ of SE ¼				40		"			201			201	67					67		
20																							
							280					1482			1482	48	414				462		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 26 Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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																								
2																								
3																								
4		4 48						1116			1116	1st Half Paid	APR 20 1949	5568		558							558	614
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13		80						1860	30		1890	1st Half Paid	APR 12 1949	4595		945							945	1040
14		80						1860	30		1890	1st Half Paid	APR 12 1949	4596		945							945	1040
15																								
16	SOLD FOR TAXES	53						1237	20		1257	PAID IN FULL	MAY 31 1949	9333		1257								
17	SOLD FOR TAXES	67						1558	26		1584												1584	
18	SOLD FOR TAXES	67						1558	26		1584												1584	
19	SOLD FOR TAXES	67						1558	26		1584	PAID IN FULL	MAY 31 1949	9333		1584								
20																								
		" 48 NE 414 462						10747	158		10900					5284							5616	

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1948.

Form 5C-D (Revised Laws 1945, Chapter 1)

	Name 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	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestered Up to $4,000 20%	Rural: Over $4,000 and Non-Homestered 33⅓%	All Other: Homestered Up to $4,000 25%	All Other: Over $4,000 and Non-Homestered 40%	Machinery Permanently Attached to Real Estate 33⅓%	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			W.														
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	Robert Hare		NE¼ of SE¼				40		Yes			200			200	40					40		
17	L. A. Page Jr.		NW¼ of SE¼				40		No			159			159		53				53		
18	Albert J. Hare		SW¼ of SE¼				40		Yes			285	200		485	97					97		
19	Robert & Iva Hare		SE¼ of SE¼				40		"			310			310	62					62		
20																							
							160					954	200		1154	199	53				252		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 3 Rate 33.61 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 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16	[redacted]		" 40					930			930	PAID IN FULL	20 1949 7/22					930 ✓ 22					
17			53					1237	20		1252											1252	1237	
18	[redacted]		" 97					2256			2256	PAID IN FULL	20 1949 7/22					2256 ✓ 34					
19			" 62					1447			1447	PAID IN FULL	20 1949 7/22					1447 ✓ 44					
20																								
		H 177 NH 53 252						5860	20		5880							4638				1252		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 142 D (with save compact remarks)

	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 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%	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 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	U. S. of America		NE ¼ of NE ¼	19	143	26																	
2	U. S. of America		NW ¼ of NE ¼																				
3	U. S. of America		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	Hugh + Helen Hoeman		NE ¼ of NW ¼				40			Yes		240	150		390	78					78		
7	State of Minnesota		~~NW ¼ of NW ¼~~ LOT 1																				
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																				
9	U. S. of America		SE ¼ of NW ¼																				
10																							
11	U. S. of America		NE ¼ of SW ¼																				
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																				
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																				
14	U. S. of America		SE ¼ of SW ¼																				
15																							
16	State of Minnesota		NE ¼ of SE ¼																				
17	L. A. Page Jr.		NW ¼ of SE ¼				40			No		201			201		67				67		
18	State of Minnesota		SW ¼ of SE ¼																				
19	State of Minnesota		SE ¼ of SE ¼																				
20																							
							80					441	150		591	78	67				145		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 33.41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1												
2												2												
3												3												
4												4												
5												5												
6	SOLD FOR TAXES		28					18 14			18 14	6										18 14		
7												7												
8												8												
9												9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16												16												
17			67					15 58	26		15 84	17										13 84	17 47	
18												18												
19												19												
20												20												
		28 67 145						33 72	26		33 98											33 98		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	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 Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures Or 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	Oliver + Edith M. Thomas		NE¼ of NE¼	20	143	26	40			Nonfarm		280			280	56					56		
2	State of Minnesota		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	Oliver + Edith M. Thomas		SE¼ of NE¼				40			Farm		285	75		360	72					72		
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		NE¼ of SE¼				40			Farm		360	400		760	152					152		
17	"		NW¼ of SE¼				40			"		280			280	56					56		
18	U. S. of America		SW¼ of SE¼																				
19	Albert L. Moore		SE¼ of SE¼				40			"		330	200		530	106					106		
20																							
							200					1535	675		2210	442					442		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 23.61 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 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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 56					13 02			13 02		Part Paid Balance Paid	May 2 OCT 4 1949	5706 12418		6 65		6 37						Bal. last year 6 29
2																									
3													Balance Paid Part Paid	OCT 4 1949 May 28	12416 5706										
4			H 72					16 74			16 74						8 37		8 37						
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13																									
14																									
15																									
16	SOLD FOR TAXES		H 152					35 36			35 36												35 36	12 22	
17	SOLD FOR TAXES		H 56					13 02			13 02														
18																									
19	SOLD FOR TAXES		H 106					24 66			24 66		Part Paid Part Paid	OCT 4 1949 JUL 30 1949	12525 11490				11 76 12 70	37					Bal. 11 76
20																									
			H 442 442					102 80			102 80						15 11		39 42				48 38		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 50 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	Information Required by Tax Law	Information Required by Tax Law	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
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		NE¼ of NE¼	21	143	26	4.00																
2	Ted C. + Marie Jacobson (Mrs. Elmer L. Thomas)		NW¼ of NE¼				40			No		300			300		100				100		
3	Harry E. Boyle		SW¼ of NE¼				40			"		240			240		80				80		
4	U. S. of America		SE¼ of NE¼																				
5																							
6	Harry A. White		NE¼ of NW¼				40			No		201			201		67				67		
7	" "		NW¼ of NW¼				40			"		201			201		67				67		
8	Floyd G. Van Camper (Mabel G. Van Camper)		SW¼ of NW¼				40			"		200	76		276		92				92		
9	" "		SE¼ of NW¼				40			"		300			300		100				100		
10																							
11	Elwood Hoskins		NE¼ of SW¼				40			No		201			201		67				67		
12	" "		NW¼ of SW¼				40			"		375			375		125				125		
13	Rud + Vernon Burgeson		SW¼ of SW¼				40			"		281	100		381		127				127		
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	O. Clifford Kaldahl		NW¼ of SE¼				40			No		282			282		94				94		
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							400					2581	176		2757		919				919		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 61 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 3.86 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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		100						23 26	38		2364	2	PAID IN FULL	MAY 2 1949	4935		23 64 ✓								
3	SOLD FOR TAXES	80						18 60	30		1890	3												18 90	
4												4													
5												5													
6	SOLD FOR TAXES	67						15 58	26		1584	6												15 84	
7	SOLD FOR TAXES	67						15 58	26		1584	7	Balance Paid	AUG 30 1949										15 84	
8	SOLD FOR TAXES	92						21 40	36	25.00 Wright	2176	8	PAID IN FULL	APR 28 1949	13241 4924		21 66 ✓		10 ✓						
9	SOLD FOR TAXES	100						23 26	38		2364	9	PAID IN FULL	APR 28 1949	4924		23 64 ✓								
10												10													
11	SOLD FOR TAXES	67						15 58	26		1584	11												15 84	
12	SOLD FOR TAXES	125						29 08	48		2956	12												29 56	
13	SOLD FOR TAXES	127						29 54	50	✓	3004	13	2nd Half Paid 1st Half Paid	OCT 31 1949 MAY 31 1949	14601 4711		15 02 ✓		15 02 ✓						
14												14													
15												15													
16												16													
17	SOLD FOR TAXES	94						21 86	36		2222	17												22 22	
18												18													
19												19													
20												20													
		919						213 74	3 54		21728						83 96		15 12					148 28	

Form 5-D (Full Size Blank, Unofficial)

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Rural Tax or No	Indicate Rural 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 the Board of Review	FINAL EQUALIZED VALUE
								Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	E. E. Menton			NE ¼ of NE ¼	22	143	26	40			unfit		200			200	40					40		
2	E. E. & Hazel Menton			NW ¼ of NE ¼	lease 1 acre to Town Hall			39			"		195			195	39					39		
3	John B. Nakovsky			SW ¼ of NE ¼				40			"		330	95		425	85					85		
4	"			SE ¼ of NE ¼				40			"		200			200	40					40		
5																								
6	Elizabeth & Eva Helland			NE ¼ of NW ¼	less 1 acre School			39			No		273			273		91				91		
	State of Minnesota		7	NW ¼ of NW ¼																				
	U. S. of America		8	SW ¼ of NW ¼																				
	U. S. of America		9	SE ¼ of NW ¼																				
			10																					
	U. S. of America		11	NE ¼ of SW ¼																				
	U. S. of America		12	NW ¼ of SW ¼																				
	U. S. of America		13	SW ¼ of SW ¼																				
	U. S. of America		14	SE ¼ of SW ¼																				
			15																					
	U. S. of America		16	NE ¼ of SE ¼																				
	U. S. of America		17	NW ¼ of SE ¼																				
	U. S. of America		18	SW ¼ of SE ¼																				
	U. S. of America		19	SE ¼ of SE ¼																				
			20																					
								198					1198	95		1293	204	91				295		

Cass County, Minnesota, for Taxes for the Year 1948.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	Dollars	District No. 23 Rate 61 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 3.86 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Penalty	Total Delinquent Tax and Penalty	REMARKS
			$ cts.		$ cts.		$ cts.		$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			11	40								9 30			9 30	1	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT. 31 1949	7569 14037		4 65		4 65							
2			11	39								9 08			9 08	2	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 31 1949	7567 14050		4 54		4 54							
	~~SOLD FOR TAXES~~		11	85								19 78			19 78	3	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 7 1949	9372 12983		9 89		9 89							
	~~SOLD FOR TAXES~~		11	40								9 30			9 30	4	1st Half Paid 2nd Half Paid	MAY 31 1949 OCT 7 1949	9337 12983		4 65		4 65							
5																5														
6				91								21 16	36		21 52	6	PAID IN FULL	MAY 31 1949	9618		21 52									
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														
			H	204								68 67	36		68 98						45 25		23 73							
			NR	91																										
				295																										

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural Homestead Up to $4,000 20% (Dollars)	Rural Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other Homestead Up to $4,000 25% (Dollars)	All Other Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	23	143	26		uu														
2	State of Minnesota	(Cont to Howard Remus)	NW ¼ of NE ¼				40	70			201			201		67				67		
3	U. S. of America		SW ¼ of NE ¼																			
4	U. S. of America		SE ¼ of NE ¼																			
5																						
6	State of Minnesota	(Cont to Howard Remus)	NE ¼ of NW ¼				40	70			201			201		67				67		
7	U. S. of America		NW ¼ of NW ¼																			
8	U. S. of America		SW ¼ of NW ¼																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	U. S. of America		NE ¼ of SW ¼																			
12	U. S. of America		NW ¼ of SW ¼																			
13	U. S. of America		SW ¼ of SW ¼																			
14	U. S. of America		SE ¼ of SW ¼																			
15																						
16	U. S. of America		NE ¼ of SE ¼																			
17	U. S. of America		NW ¼ of SE ¼																			
18	State of Minnesota		SW ¼ of SE ¼																			
19	U. S. of America		SE ¼ of SE ¼																			
20																						
							80				402			402		134				134		

Valuations by School Districts as Equalized by Department of Taxation: District No. 70, Rate 32.61 Mills

	Sold for Taxes	Valuations by School Districts (Dollars)	Tax including State Homestead ...Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
1																			
2	SOLD FOR TAXES	67	15 58	26		15 84	Cancelled	Contract defaulted 11-1-49											15.84 Canc
3																			
4																			
5																			
6	SOLD FOR TAXES	67	15.58	26		15 84	Cancelled	Cont. defaulted 11-1-49											15.84 Canc
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
		134	31 16	52		31 68													31.68

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 54-13 (Revised Form, Series)

	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 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 Valuation (Dollars)	Total Assessed Valuation of Property of the Board of Review (Dollars)	Final Equalized Value (Dollars)
	U. S. of America		NE ¼ of NE ¼	24	143	26		Unl.														
	State of Minnesota	(Cont to Mrs. Frances Slater et al)	NW ¼ of NE ¼				40		Yes		200	150		350	70					70		
	U. S. of America		SW ¼ of NE ¼																			
	U. S. of America		SE ¼ of NE ¼																			
	State of Minnesota	(Cont to Mrs. Frances Slater et al)	NE ¼ of NW ¼				40		Yes		200			200	40					40		
	U. S. of America		NW ¼ of NW ¼																			
	U. S. of America		SW ¼ of NW ¼																			
	U. S. of America		SE ¼ of NW ¼																			
	U. S. of America		NE ¼ of SW ¼																			
	U. S. of America		NW ¼ of SW ¼																			
	U. S. of America		SW ¼ of SW ¼																			
	U. S. of America		SE ¼ of SW ¼																			
	U. S. of America		NE ¼ of SE ¼																			
	U. S. of America		NW ¼ of SE ¼																			
	U. S. of America		SW ¼ of SE ¼																			
	U. S. of America		SE ¼ of SE ¼																			
							80				400	150		550	110					110		

	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 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2	SOLD FOR TAXES	H 70						1628			1628	Part Paid	JUL 22 1949	(1112)									388	
3																		1949 ✓	51					
4																								
5																								
6	SOLD FOR TAXES	H 40						930			930	Part Paid	JUL 22 1949	(1082)									221	
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
		H 110						2558			2558							1949					608	
		NH 110																						

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	U. S. of America		1	N E ¼ of N E ¼	25	143	26			Ind.														
	U. S. of America		2	N W ¼ of N E ¼																				
	U. S. of America		3	S W ¼ of N E ¼																				
	State of Minnesota		4	S E ¼ of N E ¼																				
			5																					
	U. S. of America		6	N E ¼ of N W ¼																				
	U. S. of America		7	N W ¼ of N W ¼																				
	U. S. of America		8	S W ¼ of N W ¼																				
	U. S. of America		9	S E ¼ of N W ¼																				
			10																					
	U. S. of America		11	N E ¼ of S W ¼																				
	U. S. of America		12	N W ¼ of S W ¼																				
	U. S. of America		13	S W ¼ of S W ¼																				
	U. S. of America		14	S E ¼ of S W ¼																				
			15																					
	U. S. of America		16	N E ¼ of S E ¼																				
	U. S. of America		17	N W ¼ of S E ¼																				
	State of Minnesota		18	S W ¼ of S E ¼																				
	State of Minnesota		19	S E ¼ of S E ¼																				
			20																					

	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 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

	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	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 Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	U. S. of America		NE ¼ of NE ¼	26	143	26			Lwb														
2	U. S. of America		NW ¼ of NE ¼																				
3	U. S. of America		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	U. S. of America		NW ¼ of NW ¼																				
8	U. S. of America		SW ¼ of NW ¼																				
9	U. S. of America		SE ¼ of NW ¼																				
10																							
11	State of Minnesota		NE ¼ of SW ¼																				
12	State of Minnesota		NW ¼ of SW ¼																				
13	State of Minnesota		SW ¼ of SW ¼																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	U. S. of America		NE ¼ of SE ¼																				
17	U. S. of America		NW ¼ of SE ¼																				
18	State of Minnesota		SW ¼ of SE ¼																				
19	State of Minnesota		SE ¼ of SE ¼																				
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 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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 1948.

FORM 50-T-11 MILLER DATA CENTER, 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 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 Remained by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America	1		NE¼ of NE¼	27	143	26			No													
	2	Geo. W. Collier	NW¼ of NE¼				40		No		300			300		100				100		
State of Minnesota	3		SW¼ of NE¼				~~40~~															
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																			
	9		SE¼ of NW¼																			
	10	Earl R. Kading	E. 546' of E½ of SW¼				25.45		No		255			255		85				85		
State of Minnesota	11		NE¼ of SW¼																			
State of Minnesota	12		NW¼ of SW¼																			
	13	Al. Menton	SW¼ of SW¼				40		Yes		200			200	40					40		
	14	Meinhardt E. Kettner	E. 50' of W. 350' of SE¼ of SW¼				1.52		No		30			30		10				10		
	15	Harold R. Sweet	E. 100' of W. 450' of E½ of SW¼				3.03		"		60			60		20				20		
U. S. of America	16		NE¼ of SE¼																			
State of Minnesota	17		NW¼ of SE¼																			
	18	Albert L. Menton	SW¼ of SE¼				40		No		201			201		67				67		
U. S. of America	19		SE¼ of SE¼																			
	20	Kenneth M. Clark	W. 10 acs. of E½ of SW¼				10		No		97			97		33				33		
							160				1145			1145	40	315				355		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 61 Rate 23.0 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 4.86 mills	Special Taxes	Total Taxes		Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2			100					23.26	38		23.64	2												23.64	8.60
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10			85					19.78	32		20.10	10	Part Paid	MAY 31 1949	7570		10.10								
11												11	Balance Paid	OCT 24 1949	7971				10.00						
12												12													
13	SOLD FOR TAXES	H	40					9.30			9.30	13												9.30	
14	SOLD FOR TAXES		10					2.32	04		2.36	14												2.36	
15			20					4.66	08		4.74	15	PAID IN FULL	MAY 31 1949	7571		4.74								
16												16													
17												17													
18	SOLD FOR TAXES		67					15.58	26		15.84	18												15.84	
19												19													
20			33					7.68	12		7.80	20	PAID IN FULL	MAY 31 1949	8494		7.80								
		H 40	310					82.58	1.20		83.78						22.64		10.00					51.14	
		N 20	315																						
		355																							

Form SCD-Sub-form (Form 1)

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	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 for 1948 Yes or No	Indicate Agricultural for 1948 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	28	143	26				No													
	State of Minnesota		2 NW¼ of NE¼																				
	State of Minnesota		3 SW¼ of NE¼																				
	U. S. of America		4 SE¼ of NE¼																				
	Seventh Day Adventist Church		5 N. 8 rds. g W. 10 rds. g N. 10 g N. W. (½ ac.)							(exempt)													
	U. S. of America		6 NE¼ of NW¼																				
	Wm. E. Houchins		7 NW¼ of NW¼ less N. 8 rds. g W. 10 rds.				39.50			Yes		415	215		630	126					126		
	Theresa C. Elemons		8 N½ of SW¼ of NW¼ less ½ ac.				18.50			Yes		170	100		270	54					54		
	U. S. of America		9 SE¼ of NW¼																				
	Lena Daniels		10 S½ of SW¼ g NW¼				20			No		201			201		67				67		
	U. S. of America		11 NE¼ of SW¼																				
	Paul Daniels		12 N½ of NW¼ of SW¼				20			No		195			195		65				65		
	U. S. of America		13 SW¼ of SW¼																				
	U. S. of America		14 SE¼ of SW¼																				
	Gustaf Bartell		15 S½ g NW¼ g SW¼				20			No		201			201		67				67		
	U. S. of America		16 NE¼ of SE¼																				
	U. S. of America		17 NW¼ of SE¼																				
	State of Minnesota		18 SW¼ of SE¼																				
	State of Minnesota		19 SE¼ of SE¼																				
	Jennie E. Sharples		20 1.5 ac. in SW corner of N½ g SW¼ g NW¼				1.50			No		30	80		110	22					22		
							119.50					1212	395		1607	202	199				401		

Cass County, Minnesota, for Taxes for the Year 1948.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 23 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 3.86 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1												
2												2												
3												3												
4												4												
5												5												
6												6												
7	SOLD FOR TAXES	11	126					29.30			29.30	7											29.30	
8	SOLD FOR TAXES	11	54					12.56			12.56	8											12.56	
9												9												
10			67					15.58	26		15.84	10	2nd Half Paid AUG 12 1949 1st Half Paid MAY 31 1949	11288 7982			7.92		7.92				
11												11												
12			65					15.12	26		15.38	12	2nd Half Paid AUG 12 1949 1st Half Paid MAY 31 1949	11288 7982			7.69		7.69				
13												13												
14												14												
15	SOLD FOR TAXES		67					15.58	26		15.84	15											15.84	
16												16												
17												17												
18												18												
19												19												
20	SOLD FOR TAXES	11	22					5.17			5.12	20											5.12	
		N	202																					
		MR	177					93.36	78		94.04						15.61		15.61				62.52	
			401																					

Assessment Roll and Tax List of Real Property in the Town of Solem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 5CD—Cut and Punch, Blank

	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 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 Director of Review (Dollars)	Final Equalized Value (Dollars)
1	Albert & Grace M. Daniels		N½ of NE¼ of NE¼	29	143	26	14.52	Lw	Yes		215	205		420	84					84		
2	U. S. of America		NW¼ of NE¼																			
3	U. S. of America		SW¼ of NE¼																			
4	Albert ~~Paul~~ Daniels		SE¼ of NE¼				37.62		No		261			261		87				87		
5	Paul Daniels		S½ of NE¼ of NE¼				14.53		Yes		245	195		440	88					88		
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				44.33		Yes		310	300		610	122					122		
14	"	less 1 ac. school	SE¼ of SW¼				42.85		"		490			490	98					98		
15																						
16	Edward H. Rick		NE¼ of SE¼				38.66		"		325	30		355	71					71		
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				1846	730		2576	463	87				550		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate 32.61 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 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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			14 84					19.54			19.54		1st Half Paid MAY 31 1949 2nd Half Paid OCT 11 1949	9334 12591		9.77 ✓		9.77 ✓					
2																								
3																								
4			8.7					30.24	3.4 ✓		20.58		1st Half Paid MAY 31 1949 2nd Half Paid OCT 11 1949	9334 12591		10.29 ✓		10.29 ✓					
5			14 88					20.46			20.46		1st Half Paid MAY 31 1949 2nd Half Paid OCT 31 1949	9352 13226		10.23		10.23 ✓					
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13			14 102					28.38			28.38		1st Half Paid MAY 31 1949 2nd Half Paid OCT 31 1949	13226 17616		25.59 ✓		25.59 ✓					
14			14 98					22.80			22.80		1st Half Paid MAY 31 1949 2nd Half Paid OCT 31 1949	13226 17616									
15																								
16	SOLD FOR TAXES		14 71					16.57			16.57												16.57	
17																								
18																								
19																								
20																								
		14 463 14 87 550						127.94	3.4		128.28					55.88		55.88				165.7	

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

Form 5C D—Aud. Ann. Rept., Minn.

	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 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		NE ¼ of NE ¼	30	143	26																
2	State of Minnesota		NW ¼ of NE ¼																			
3	State of Minnesota		SW ¼ of NE ¼																			
4	State of Minnesota		SE ¼ of NE ¼																			
5																						
6	State of Minnesota		NE ¼ of NW ¼																			
7	U. S. of America		~~NW ¼ of NW ¼~~ Lot 1																			
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 2																			
9	State of Minnesota		SE ¼ of NW ¼																			
10																						
11	U. S. of America		NE ¼ of SW ¼																			
12	State of Minnesota		~~NW ¼ of SW ¼~~ " 3																			
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																			
14	U. S. of America		SE ¼ of SW ¼																			
15																						
16	U. S. of America		NE ¼ of SE ¼																			
17	U. S. of America		NW ¼ of SE ¼																			
18	Edith A. + Geo. Eugene Brown		SW ¼ of SE ¼				40		Yes		240	60		300	60					60		
19	Walter L. Brown		SE ¼ of SE ¼				40		"		240	75		315	63					63		
20																						
							80				480	135		615	123					123		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 23.46 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 3.86 ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ 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			4 60					1396			1396	18	PAID IN FULL OCT 6 1949 12452						1396	49				
19			4 63					1466			1466	19											1466	7 1613
20												20												
		N	123					2867			2867								1396				1466	
		N	123																					

Form 5C13—auditors office, Minneapolis

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Equalized Value 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		NE ¼ of NE ¼	31	143	26			Unl														
2	U. S. of America		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	State of Minnesota		SE ¼ of NE ¼																				
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	Dominickus Bellweg		~~NW ¼ of NW ¼~~ Lot 1				40	37		No		279			279		93				93		
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																				
9	U. S. of America		SE ¼ of NW ¼																				
10																							
11	U. S. of America		NE ¼ of SW ¼																				
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																				
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	Myron Jacobson		NE ¼ of SE ¼				40			Yes		300			300	60					60		
17	"		NW ¼ of SE ¼				40			"		200			200	40					40		
18	U. S. of America		SW ¼ of SE ¼																				
19	U. S. of America		SE ¼ of SE ¼																				
20																							
							120	37				779			779	100	93				193		

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 61 / 23 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 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2																								
3																								
4																								
5																								
6																								
7			93					2164	36		2200	PAID IN FULL	MAR 9 1949	3061		2200								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16			11 60					1396			1396	2nd Half Paid / 1st Half Paid	NOV 25 1949 / MAY 29 1949	5413		1165				1163	94		
17			11 40					930			930	2nd Half Paid / 1st Half Paid	NOV 25 1949 / MAY 29 1949	11147									
18																								
19																								
20																								
			93					4490	36		4526					3363				1163				
			100																					
			193																					

Form 1(C) D. [illegible]

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town of Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead 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	32	143	26			Und														
2	Leroy ~~Brown~~ & Gladys Brown		NW¼ of NE¼				40			No		335	100		435	87					87		
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			No		140	140		280	56					56		
7	U. S. of America		NW¼ of NW¼																				
8	Myron Jacobson		SW¼ of NW¼				40			"		430	425		855	171					171		
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~~ 1012																				
12	Myron Jacobson		NW¼ of SW¼				40			No		500			500	100					100		
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					1405	665		2070	414					414		

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 23.61 Mills	District No. 2 Rate ..... Mills	District No. 3 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 3.86 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2		H 87					2024			2024	2nd Half Paid 1st Half Paid	OCT 28 1948 MAY 31 1949	1399 8446		1012		1012						
3																							
4																							
5																							
6	SOLD FOR TAXES	H 56					1307			1307											1307		
7																							
8		H 171					3978			3978	2nd Half Paid 1st Half Paid	OCT 28 1948 MAY 20 1949	1447 5413		1989				1989	159			
9																							
10																							
11																							
12		H 100					2326			2326	2nd Half Paid 1st Half Paid	OCT 28 1948 MAY 20 1949	1447 5413		1163				1163	93			
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
	N 414																						
	DN 414						9630			9630					4164		1012		3152		1302		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

FORM 34-D WILLIAM BUTLER COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Rural 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%	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		NE ¼ of NE ¼	33	143	26																	
	U. S. of America		NW ¼ of NE ¼																				
	U. S. of America		SW ¼ of NE ¼																				
	U. S. of America		SE ¼ of NE ¼																				
	U. S. of America		NE ¼ of NW ¼																				
	Lillian Dahl		NW ¼ of NW ¼				40			No		321			321		107				107		
	U. S. of America		SW ¼ of NW ¼																				
	U. S. of America		SE ¼ of NW ¼																				
	U. S. of America		NE ¼ of SW ¼																				
	U. S. of America		NW ¼ of SW ¼																				
	U. S. of America		SW ¼ of SW ¼																				
	U. S. of America		SE ¼ of SW ¼																				
	State of Minnesota		NE ¼ of SE ¼																				
	U. S. of America		NW ¼ of SE ¼																				
	U. S. of America		SW ¼ of SE ¼																				
	U. S. of America		SE ¼ of SE ¼																				
							40					321			321		107				107		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 23.61 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 3.86 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7	SOLD FOR TAXES		107					2488	42		2530	7											2530		
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													
		NA	107					2488	42		2530												2530		
			107																						

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	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 a "Yes"	Indicate Agricultural Land by a "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		NE ¼ of NE ¼	34	143	26			Unl.														
2	Albert L. Menton		NW ¼ of NE ¼				40			No		162			162		54				54		
3	U. S. of America		SW ¼ of NE ¼																				
4	State of Minnesota		SE ¼ of NE ¼																				
5																							
6	State of Minnesota		NE ¼ of NW ¼																				
7	Al. Menton		NW ¼ of NW ¼				40			Yes		200			200	40					40		
8	"		SW ¼ of NW ¼				40		"			400			400	80					80		
9	"		SE ¼ of NW ¼				40		"			200			200	40					40		
10																							
11	J. H. Nygren		NE ¼ of SW ¼				40			No		240	51		291		97				97		
12	Al Menton		NW ¼ of SW ¼				40			Yes		200			200	40					40		
13	State of Minnesota		SW ¼ of SW ¼																				
14	A. L. Menton		SE ¼ of SW ¼				40			Yes		250	50		300	60					60		
15																							
16	State of Minnesota		NE ¼ of SE ¼																				
17	State of Minnesota		NW ¼ of SE ¼																				
18	State of Minnesota		SW ¼ of SE ¼																				
19	State of Minnesota		SE ¼ of SE ¼																				
20																							
							280					1652	101		1753	260	151				411		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 61 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 346 ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1													
2	SOLD FOR TAXES		54					1256	20		1276	2											1276		
3												3													
4												4													
5												5													
6												6													
7	SOLD FOR TAXES	H	40					930			930	7											930		
8	SOLD FOR TAXES	H	80					1860			1860	8											1860		
9	SOLD FOR TAXES	H	40					930			930	9											930		
10												10													
11			97					2256	38		2294	11											2294	2533	
12	SOLD FOR TAXES	H	40					930			930	12											930		
13												13													
14	SOLD FOR TAXES	H	60					1396			1396	14											1396		
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		H 260 NH 151 411						9558	58		9616												9616		

Form 3C D. MILLS DATA DIGEST, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	1000ths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	U. S. of America		1	NE ¼ of NE ¼				35	143.26		W.													
	U. S. of America		2	NW ¼ of NE ¼																				
U.	U. S. of America		3	SW ¼ of NE ¼																				
U.	U. S. of America		4	SE ¼ of NE ¼																				
			5																					
	State of Minnesota		6	NE ¼ of NW ¼																				
U.	State of Minnesota		7	NW ¼ of NW ¼																				
	State of Minnesota		8	SW ¼ of NW ¼																				
U	State of Minnesota		9	SE ¼ of NW ¼																				
U			10																					
U	U. S. of America		11	NE ¼ of SW ¼																				
	U. S. of America		12	NW ¼ of SW ¼																				
	U. S. of America		13	SW ¼ of SW ¼																				
	U. S. of America		14	SE ¼ of SW ¼																				
			15																					
U.	U. S. of America		16	NE ¼ of SE ¼																				
U	State of Minnesota		17	NW ¼ of SE ¼																				
	U. S. of America		18	SW ¼ of SE ¼																				
	U. S. of America		19	SE ¼ of SE ¼																				
			20																					

	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 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	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													

Form 3CD Assessor's Department, Minnesota

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1948.

	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 Farm Buildings by Yes or No	Indicate Agricultural or Not Ag. 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 NE ¼ of NE ¼	36	143	26	40																
	State of Minnesota		2 NW ¼ of NE ¼																				
U.	State of Minnesota		3 SW ¼ of NE ¼																				
U.	State of Minnesota		4 SE ¼ of NE ¼																				
			5																				
	State of Minnesota		6 NE ¼ of NW ¼																				
U.	State of Minnesota		7 NW ¼ of NW ¼																				
	U. S. of America		8 SW ¼ of NW ¼																				
U	U. S. of America		9 SE ¼ of NW ¼																				
U			10																				
U	State of Minnesota		11 NE ¼ of SW ¼																				
	State of Minnesota		12 NW ¼ of SW ¼																				
	State of Minnesota		13 SW ¼ of SW ¼																				
	U. S. of America		14 SE ¼ of SW ¼																				
			15																				
U	State of Minnesota		16 NE ¼ of SE ¼																				
U	State of Minnesota		17 NW ¼ of SE ¼																				
U	State of Minnesota		18 SW ¼ of SE ¼																				
	State of Minnesota		19 SE ¼ of SE ¼																				
			20																				
			Grand Totals				450	600															

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. / Rate ..... Mills (Dollars)	District No. / Rate 23.7 Mills (Dollars)	District No. / Rate ..... Mills (Dollars)	District No. 2 / Rate 24.1 Mills (Dollars)	District No. / Rate ..... Mills (Dollars)	District No. / Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 3.86 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1949 ($ cts.)	June Settlement 1949 ($ cts.)	Penalty ($ cts.)	November Settlement 1949 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1950 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1950 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1												
2												2												
3												3												
4												4												
5	Grand Totals											5												
6												6												
7		H	4337		92 - 4429							7												
8		HH	4035		— - 4035							8												
9			8972		92 = 8464							9												
10												10												
11												11												
12												12												
13												13												
14												14												
15												15												
16												16												
17												17												
18												18												
19					Gen. - 194710							19												
20					Ton - 2278							20												
					196988			1556			198544													