ASSESSMENT & TAX LIST

Salem

1952

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

..........................County, Minn., ...1952.

To......................................, *Assessor of the*..........................*of*..........................

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the..........................*of*..........................*for the year 1952, 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 1949, as amended)

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

WHEN LISTED AND ASSESSED

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

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

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

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***.

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

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

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on ***.

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

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. 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.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed with and assessed by the Commissioner of taxation. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before the fifteenth day of November, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company in each district in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. 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, without regard to where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies, and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, cities and boroughs, except distribution lines taxed as provided in Section 273.40 and 273.41, shall be listed with and assessed by the Commissioner of Taxation in the county where situated. The commissioner shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

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

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

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

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

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

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the 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, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. 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, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

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

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

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

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. ***

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

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all real estate, 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, and all buildings and structures assessed as personal property and situated upon land of the State of Minnesota or the United States Government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

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

* * * *

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

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

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1949, 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.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

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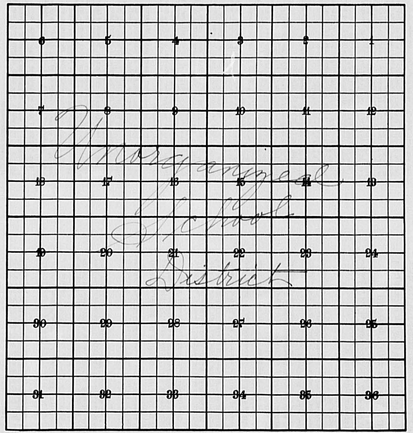
For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1952.

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		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		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

SUMMARY OF TAX COLLECTION

Original Levy	$2336.98	
Additions	$	
		$2336.98
Abatements		$ 100.28
		2236.70

COLLECTIONS

March Settlement	$296.32	
June Settlement	$770.59	
November Settlement	$449.26	
January Settlement	$ 50.03	$1566.20
		$ 670.50
Over Collected	$	
Under Collected	$	
Delinquent	$ 670.50	$ 670.50
Total		$2236.70

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)	Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	B.&I. (Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	B.&I. (Mills)	C.O. (Mills)
Un	7867	100	2471	10,438	H. 458	27.1	12.8	5.13	14.3			45.5	10.	4.8	1.		9.6			25.4	1. 24.			40.		3.	2.	15.
																					1. 40.			40.		3.	3.	15.
					N. H. 2.26																							
					6.84																							

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	3690			3690
Non-Homestead	4277		2471	6748
Total	7967		2471	10,438

School District No.	Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	Local 1 Mill	Special	State Loan	Def.	Teng.	B.&I.	C.O.		Total School Taxes
			787	15734		31468	2360	2360	11801		64510
82	21.748		857	10284		10284	771	771	3857		26224
102	23.748		1044	26018		41752	3131	3131	15658		90734

FUNDS	Rate	Amounts
State —Non-Homestead,		15427
State —Homestead,		4781
County Revenue,		28288
County Road and Bridge,		13364
County Welfare,		13556
Bonds and Interest		14939
		110129
Town Revenue,		10438
Town Road and Bridge,		5010
Town Drag,		1044
Town State Loan,		
Bond & Interest		10020
		26512
School Local 1 Mill,		1044
School Special,		26018
School State Loan,		
Deficiency		41752
Tuition		
Transportation		3131
Bond & Interest		3131
Capital Outlay		15658
		90734
		2336.98

Total Taxes Real Estate 1744.62

Pers. Prop. 592.36

Total 2336.98

Total Levy, $ 2336.98

Total Number of Acres 426.00

State of Minnesota, } ss.
COUNTY OF CASS

I, L. C. Pettman, 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. 1932.

Witness my hand and official seal, this 5th day of January A. D. 1933

SEAL

L. C. Pettman County Auditor
By Helen Hilleen Deputy

COLLECTIONS OF TAXES OF 195 , OF , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19	JUNE SETTLEMENT 19	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
State—Non-Homestead,	283	433	211	22					
State—Homestead,	569	1598	921	105					
County Revenue,	3364	9456	5449	621					
County Road and Bridge,	1589	4466	2574	293					
County Welfare,	6369	17900	10315	1175					
County Bond and Interest,	1775	4990	2875	328					
Town Revenue,	124	3489	2011	229					
Town Road and Bridge,	596	1675	965	110					
Town Drag,	124	349	201	23					
Town State Loan, B+D.	1192	3350	1930	220					
School Local 1 Mill,	124	349	201	23					
School Special,	4833	7719	5006	456					
School State Loan,									
Deficiency	4966	13957	8043	916					
Tuition	372	1047	604	69					
Transportation	1863	5234	3016	344					
CO									
B+D.	372	1047	604	69					
	29632	77059	44426	5003					

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	CO	B+D	Transp			TOTALS
MARCH SETTLEMENT	School District No. Un a	07	134		268	101	20	20			550
	Un Na	117	4699		4698	1762	352	352			11980
	Totals	124	4833		4966	1863	372	372			12530
JUNE SETTLEMENT	School District No. Un a	312	6239		12477	4679	936	936			25579
	Un Na	37	1480		1480	555	111	111			3774
	Totals	349	7719		13957	5234	1047	1047			29353
NOVEMBER SETTLEMENT	School District No. Un a	152	3038		6076	2278	456	456			12456
	Un Na	49	1968		1967	738	148	148			5018
	Totals	201	5006		8043	3016	604	604			17474
NOVEMBER to JANUARY	School District No. Un a	23	456		916	344	69	69			1877
	Totals	23	456		916	344	69	69			1877
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (52) WILLIS-GILB PRINTING, MINNEAPOLIS

		DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS								
													RURAL		ALL OTHER						
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. School District	Individuals Homestead Tax or No	Individuals Agricultural Tax or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures (+10%)	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
~~U. S. of America~~	~~Cass County~~	1	~~NE¼ of NW¼~~ Lot 1	1	143	26	40	04	Non	No		279			279		93				93		
~~U. S. of America~~	"	2	~~NW¼ of NW¼~~ Lot 2				40	13		No		201			201		67				67		
U. S. of America	"	3	SW¼ of NE¼				40			No		201			201		67				67		
CASS County		4	SE¼ of NE¼		Exempt																		
		5																					
State of Minnesota		6	~~NE¼ of NW¼~~ Lot 3																				
		7	~~NW¼ of NW¼~~ Lot 4																				
		8	SW¼ of NW¼																				
State of Minnesota		9	SE¼ of NW¼																				
		10																					
State of Minnesota		11	NE¼ of SW¼																				
U. S. of America		12	NW¼ of SW¼																				
U. S. of America		13	SW¼ of SW¼																				
U. S. of America		14	SE¼ of SW¼																				
		15																					
U. S. of America		16	NE¼ of SE¼																				
State of Minnesota		17	NW¼ of SE¼																				
State of Minnesota		18	SW¼ of SE¼																				
U. S. of America		19	SE¼ of SE¼																				
		20																					
							12	017				681			681		227				227		

	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	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							Month Day Year												
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			93					2022	22		2044	1	PAID IN FULL	APR 29 1953			2044									
2			67					1458	16		1474	2	PAID IN FULL	APR 29 1953	3872		1474									
3			67					1458	16		1474	3	PAID IN FULL	APR 29 1953			1474									
4												4														
5												5														
6												6														
7												7														
8												8														
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15												15														
16												16														
17												17														
18												18														
19												19														
20												20														
			227					4938	54		4992						4992									

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (52) MILLER-BOYD PRINTING, 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	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: 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 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				Non																																	
State of Minnesota		2	~~N W ¼ of N E ¼~~ Lot 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~~ Lot 3																																								
State of Minnesota		7	~~N W ¼ of N W ¼~~ Lot 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																																								
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	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 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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															
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16												16															
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Assessment Roll and Tax List of Real Property in the Town of Valem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) ~~WILDE-DAVIS PRINT, 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	Individually assessed Tax or No	Individually assessed Tax or No	True and full valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures +10% (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 Non-Homestead 33⅓% (Dollars)	All other: Homestead Up to $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	~~N E ¼ of N E ¼~~ Lot 1	3	143	26	53	Ann	No.		159			159		53				53		
		2	N W ¼ of N E ¼																			
"	"	3	~~S W ¼ of N E ¼~~ Lot 2				37.55		No.		150			150		50				50		
"	"	4	S E ¼ of N E ¼				40		No		159			159		53				53		
		5																				
		6	N E ¼ of N W ¼																			
		7	N W ¼ of N W ¼																			
		8	S W ¼ of N W ¼																			
		9	S E ¼ of N W ¼																			
		10																				
Margaret R. Scott		11	~~N E ¼ of S W ¼~~ Lot 3				55		No		165			165		55				55		
		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				40		No.		159			159		53				53		
"	"	17	N W ¼ of S E ¼				40		No		159			159		53				53		
"	"	18	S W ¼ of S E ¼				40		No.		159			159		53				53		
"	"	19	S E ¼ of S E ¼				40		No		159			159		53				53		
		20																				
							374.55				1269			1269		423				423		

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 21 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 2.4 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1 SOLD FOR TAXES		53					11.52	12		11.64	1											11.64		
2											2													
3 SOLD FOR TAXES		50					10.88	12		11.00	3											11.00		
4 SOLD FOR TAXES		53					11.52	12		11.64	4											11.64		
5											5													
6											6													
7											7													
8											8													
9											9													
10											10													
11 SOLD FOR TAXES		55					11.96	12		12.08	11											12.08		
12											12													
13											13													
14											14													
15											15													
16 SOLD FOR TAXES		53					11.52	12		11.64	16											11.64		
17 SOLD FOR TAXES		53					11.52	12		11.64	17											11.64		
18 SOLD FOR TAXES		53					11.52	12		11.64	18											11.64		
19 SOLD FOR TAXES		53					11.52	12		11.64	19											11.64		
20											20													
		423					91.96	.96		92.92												92.92		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Individual Homestead Tax or No	Individual 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 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% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Valuation Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1			NE ¼ of NE ¼				4 143 26 [redacted]															
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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ 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														
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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 Balsam, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) ~~MILLS DATE ESTIMATE, UNIFORM~~

	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 by Ho	Indicate Agricultural Tax by Ag	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $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	5	143	26																	
2			NW ¼ of NE ¼																				
3			SW ¼ of NE ¼																				
4			SE ¼ of NE ¼																				
5																							
6		U. S. of America	~~N E ¼ of N W ¼~~																				
7			~~N W ¼ of N W ¼~~ } Lot 1																				
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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ 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 1952.

Form 5CD (52)

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Rng.	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)
State of Minnesota		1	~~N E ¼ of N E ¼~~ Lot 1	6	143	26			Un														
State of Minnesota		2	N ~~W ¼ of N E ¼~~ Lot 2																				
State of Minnesota		3	S W ¼ of N E ¼																				
State of Minnesota		4	S E ¼ of N E ¼																				
		5																					
State of Minnesota		6	N E ¼ of N W ¼																				
		7	N W ¼ of N W ¼																				
		8	S W ¼ of N W ¼																				
		9	S E ¼ of N W ¼																				
		10																					
		11	N E ¼ of S W ¼																				
		12	N W ¼ of S W ¼																				
State of Minnesota		13	~~S W ¼ of S W ¼~~ Lot 7																				
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																				
		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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
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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 1952.

Form SCD (52) ~~BILLS-SAME BINDER, WINDROLL~~

	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 Yes or No	Indicate Agricultural 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
							Acres	Hundredths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE ¼ of NE ¼	7	143	26			No														
2			NW ¼ of NE ¼																				
3			SW ¼ of NE ¼																				
4			SE ¼ of NE ¼																				
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																				
8	U. S. of America		~~SW ¼ of NW ¼~~ Lot 2																				
9	State of Minnesota		SE ¼ of NW ¼																				
10																							
11	State of Minnesota		NE ¼ of SW ¼																				
12	State of Minnesota		~~NW ¼ of SW ¼~~ Lot 3																				
13	State of Minnesota		~~SW ¼ of SW ¼~~ Lot 4																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	U. S. of America		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	District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	District No.... Rate.....Mills	Tax Including State Homestead .....Mills	State Tax on Non-Homestead .....Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1														
2												2														
3												3														
4												4														
5												5														
6												6														
7												7														
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19												19														
20												20														

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) WILLIS-DUFFY PRINTING, 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	Hundredths	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			NE ¼ of NE ¼	8	143	26							1910										
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)	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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1															
2												2															
3												3															
4												4															
5												5															
6												6															
7												7															
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17												17															
18												18															
19												19															
20												20															

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

Form 5CD (52) BALLOU-DUTO COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures (Lots)	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			N E ¼ of N E ¼	9	14	26			Non														
2			N W ¼ of N E ¼																				
3			S W ¼ of N E ¼																				
4			S E ¼ of N E ¼																				
5																							
6			N E ¼ of N W ¼																				
7			N W ¼ of N W ¼																				
8			S W ¼ of N W ¼																				
9			S E ¼ of N W ¼																				
10																							
11			N E ¼ of S W ¼																				
12	State of Minnesota		~~N W ¼ of S W ¼~~ Lot 3																				
13	U. S. of America		~~S W ¼ of S W ¼~~ Lot 2																				
14			S E ¼ of S W ¼																				
15																							
16			N E ¼ of S E ¼																				
17			N W ¼ of S E ¼																				
18			S W ¼ of S E ¼																				
19	State of Minnesota		~~S E ¼ of S E ¼~~ Lot 1																				
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													1															
2													2															
3													3															
4													4															
5													5															
6													6															
7													7															
8													8															
9													9															
10													10															
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 1952.

Form SCD (32) WILLIAM-BANG BINDERY, MINNEAPOLIS

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead In W. Ne	Indicate Agricultural Tax Ne	True and Full Valuations: Land Exclusive of Structures and Improvements (1707)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		NE ¼ of NE ¼	10	143	26			Pen														
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 } Lot 3																				
13			SW ¼ of SW ¼																				
14	Edward Nelson		SE ¼ of SW ¼				40			No		225			225		75				75		
15																							
16	State of Minnesota		NE ¼ of SE ¼																				
17	Elmer W. & Marguerite A. Livingston		NW ¼ of SE ¼				40			No		260	247 226		507 486		169 162				169 162		
18	E. W. Livingston		SW ¼ of SE ¼				40			No		201			201		67				67		
19	Elmer W. Livingston		SE ¼ of SE ¼				40			Yes		200			200	40					40		
20							160					886	347 326		1133 1112	40	311 304				351 344		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 3 Rate 41 Mills	District No. 7 Rate 41 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 26 21 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14		75						1632	18		1650	14	2nd Half Paid 1st Half Paid	OCT 22 1953 MAY 29 1953	13952 6871		825		825						
15												15													
16												16													
17		169						3676	38		3714	17	Balance Paid 1st Half Paid	OCT 20 1953 MAY 29 1953	14128		1857		1857						
18		67						1458	16		1474	18	Balance Paid 1st Half Paid	OCT 20 1953 MAY 29 1953	12386		737		737						
19		40						870			870	19	Balance Paid 1st Half Paid	OCT 20 1953 MAY 29 1953			435		435						
20		40 311 351						7636	72		7708	20					3854		3854						

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

Form SCD (53) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by Ho	Indicate Agricultural Tax by Ag	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	U. S. of America		NE¼ of NE¼				11	14326															
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	U. S. of America		NW¼ of NW¼																				
8	State of Minnesota		SW¼ of NW¼																				
9	State of Minnesota		SE¼ of NW¼																				
10																							
11	U. S. of America		NE¼ of SW¼																				
12	U. S. of America		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							

Cass County, Minnesota, for Taxes for the Year 1952.

	SOLD FOR TAXES	VARIATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1															
2												2															
3												3															
4												4															
5												5															
6												6															
7												7															
8												8															
9												9															
10												10															
11												11															
12												12															
13												13															
14												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 1952.

Form 5CD (5) [illegible]

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes 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: 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)
John H. & Elizabeth B. Hills		1 NE¼ of NE¼	12	143	26	40			Yes	Yes	200			200	40					40		
		2 NW¼ of NE¼																				
"	"	3 ~~SW¼ of NE¼~~ 28 acre of N½ of NE¼				60			Yes		280			280	56					56		
"	"	4 SE¼ of NE¼				40			Yes		300	275 250		575 550	115 110					115 110		
U. S. of America		5 ~~N. 20 ac. of NW¼ of NE¼~~				~~20~~																
U. S. of America		6 NE¼ of NW¼																				
U. S. of America		7 NW¼ of NW¼																				
State of Minnesota		8 SW¼ of NW¼																				
U. S. of America		9 SE¼ of NW¼																				
		10																				
U. S. of America		11 NE¼ of SW¼																				
U. S. of America		12 NW¼ of SW¼																				
U. S. of America		13 SW¼ of SW¼																				
U. S. of America		14 SE¼ of SW¼																				
		15																				
U. S. of America		16 NE¼ of SE¼																				
U. S. of America		17 NW¼ of SE¼																				
U. S. of America		18 SW¼ of SE¼																				
U. S. of America		19 SE¼ of SE¼																				
		20																				
						160					780	275 250		1055 1030	211 206					211 206		

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1	$40					870			870	1	PAID IN FULL	MAY 21	1953	5342		870									
2										2																
3	$56					1218			1218	3	PAID IN FULL	MAY 21	1953	5342		1218									
4	$115					2502			2502	4	PAID IN FULL	MAY 21	1953			2502									
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																
	$211					4590			4590								4590									

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS (110%): 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	U. S. of America		NE¼ of NE¼	13	143	26			Ma														
2	U. S. of America		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	State of Minnesota		SE¼ of NE¼																				
5																							
6	U. S. of America		NE¼ of NW¼																				
7	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	Orville E. & Bonnie Menton		NE¼ of SW¼				40			yes		400			400	80					80		
12	" " "		NW¼ of SW¼				40			yes		350			350	70					70		
13	" " "		SW¼ of SW¼				40			yes		200			200	40					40		
14	" " "		SE¼ of SW¼				40			yes		200	220		420	84					84		
													200		400	80					80		
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																							
							160					1150	220		1370	274					274		
													200		1380	276					276		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1														
2												2														
3												3														
4												4														
5												5														
6												6														
7												7														
8												8														
9												9														
10												10														
11	SOLD FOR TAXES	$ 80						17 40			17 40	11	PAID IN FULL	JUN 16 1953	7845				17 40							
12	SOLD FOR TAXES	$ 70						15 22			15 22	12	PAID IN FULL	JUN 16 1953					15 22							
13	SOLD FOR TAXES	$ 40						8 70			8 70	13	PAID IN FULL	JUN 16 1953					8 70							
14	SOLD FOR TAXES	$ 84						18 26			18 26	14	PAID IN FULL	JUN 16 1953					18 26							
15												15														
16												16														
17												17														
18												18														
19												19														
20												20														
		$ 274						59 58			59 58								59 58							

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (32) WILLIAM-BATE PRINTING, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicates Homestead Tax Year Yes or No	Indicates Agricultural Tax Year 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 Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	U. S. of America		1	NE¼ of NE¼	14	143	26			Wa														
	U. S. of America		2	NW¼ of NE¼																				
	U. S. of America		3	SW¼ of NE¼																				
	U. S. of America		4	SE¼ of NE¼																				
	U. S. of America		5																					
	U. S. of America		6	NE¼ of NW¼																				
	U. S. of America		7	NW¼ of NW¼																				
	U. S. of America		8	SW¼ of NW¼																				
	U. S. of America		9	SE¼ of NW¼																				
	U. S. of America		10																					
	U. S. of America		11	NE¼ of SW¼																				
	U. S. of America		12	NW¼ of SW¼																				
	E. E. Menton		13	SW¼ of SW¼				40			Yes		400			400	80					80		
	Robert V. & Gladys I. Bullock		14	SE¼ of SW¼				40			No		201			201		67				67		
			15																					
	" " "		16	NE¼ of SE¼				40			Yes		200			200	40					40		
	U. S. of America		17	NW¼ of SE¼																				
	U. S. of America		18	SW¼ of SE¼																				
	Robert V. & Gladys I. Bullock		19	SE¼ of SE¼				40			Yes		200	275 250		475 450	95 90					95 90		
			20																					
								160					1001	275 250		1276 1251	215 210	67				282 277		

Cass County, Minnesota, for Taxes for the Year 1952.

	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 22 Mills	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13	SOLD FOR TAXES	#80						17 40			17 40	13												1 740	
14		67						14 58		16	14 74	14	2nd Half Paid 1st Half Paid	SEP 18 1953 MAY 29 1953	13/13 10385		737		737						
15												15													
16		#40						8 70			8 70	16	2nd Half Paid 1st Half Paid	SEP 18 1953 MAY 29 1953	13/13 10385		435		435						
17												17													
18												18													
19		#195						20 66			20 66	19	2nd Half Paid 1st Half Paid	SEP 18 1953 MAY 29 1953	13/13 10385		1033		1033						
20												20													
		#215 67 282						61 34		16	61 50						2205		2205					1740	

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

Form SCD (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indian Person Not Taxed or No	Indian Agt. Not Taxed or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 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)
	Elmer & Margaret Livingston		1	NE¼ of NE¼	15	143	26	40			No		201			201		67				67		
	" " "		2	NW¼ of NE¼				40				Yes	250	137		387		129				129		
														125		375		125						
	Peoples Company Inc. 1947		3	SW¼ of NE¼				40				Yes	310	85		395	79					79		
	W. M. & P. Ry. Co.													75		385	77					77		
	U. S. of America		4	SE¼ of NE¼																				
			5																					
	Myron Jacobson		6	NE¼ of NW¼				40			No		249			249		83				83		
	State of Minnesota		7	NW¼ of NW¼																				
	State of Minnesota		8	SW¼ of NW¼																				
	State of Minnesota		9	SE¼ of NW¼																				
			10																					
	State of Minnesota		11	NE¼ of SW¼																				
	A. L. Menton		12	NW¼ of SW¼				40			No		200			200							40	
													~~207~~			~~207~~		~~69~~				~~69~~		
	" "		13	SW¼ of SW¼				40			No		180	20	Barn burned	200	60					60	60	
													~~279~~			~~279~~		~~93~~				~~93~~		
	Lloyd Woodhouse		14	SE¼ of SW¼ Exc. 11.44 of				39			No		306			306		102				102		
				Lisa's 1st Acc. of 6.44																				
	Leo L. & Ella T. Moser		15	11.44 of Lisa's 1st Acc. of 6.44				1				Yes	60	400		460	100					100		
				of SW¼ of SW¼													72					72		
	U. S. of America		16	NE¼ of SE¼																				
	Bertel Christianson		17	NW¼ of SE¼				40				Yes	200			200	40					40		
	Ebenezer E. Menton		18	SW¼ of SE¼				40				Yes	200			200	40					40		
														375		790	158					158		
	E. E. Menton		19	SE¼ of SE¼				40				Yes	415	340		755	151					151		
			20																					
								440					2671	1057 / 1760		3728 / 3631	517 / 860	381 / 377				898 / 877		

	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 22.6 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		67					1458	16		1474	1	Balance Paid	OCT 20 1953	12386		9.12		23.16						10.12 Abated
2		~~83~~					1806	~~18~~		~~1824~~	2	Part Paid / Balance Paid	MAY 29 1953 / OCT 20 1953	14120										Clerical mistake
		~~124~~	Abate #5690				~~2806~~	~~30~~		~~2836~~		Part Paid	MAY 29 1953											
3		#79					1718			1718	3											1718	1890	
4											4													
5											5													
6		83					1806	18		1824	6	2nd Half Paid / 1st Half Paid	OCT 22 1953 / MAY 29 1953	13952 / 6591		9.12		9.12						
7											7													
8											8													
9											9													
10											10													
11											11													
12		#40					870			870	12	PAID IN FULL	MAR 24 1953	3038		8.70								
13		#60					1304			1304	13	PAID IN FULL	MAR 24 1953			13.04								
14		102					2218	24		2242	14	PAID IN FULL / PAID IN FULL	MAY 29 1953 / MAY 27 1953	12387 / 6642		22.42								
15			#100				2374			2374	15					23.74								
16											16													
17		#40					870			870	17											870	957	
18	SOLD FOR TAXES	#40					870			870	18											870		
19	SOLD FOR TAXES	#158					3436			3436	19											3436		
20											20													
		#417 / 38 / 798	#100 / 100	= 517 / 38 / 898			2374 / 17356 / 19730	88		19818						86.14		32.98				6874		

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

Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (52) DALLAS-DATO COMPANY, MINNEAPOLIS

	In whose name assessed	To whom transferred		Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (110%)	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%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
								Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota		1	NE ¼ of NE ¼	16	143	26			Mtn														
			2	NW ¼ of NE ¼																				
			3	SW ¼ of NE ¼																				
	State of Minnesota		4	SE ¼ of NE ¼																				
			5																					
			6	NE ¼ of NW ¼																				
	State of Minnesota		7	NW ¼ of NW ¼																				
	H. H. Johnston		8	SW ¼ of NW ¼				40			Yes		200			200	40					40		
	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																				
	Charles Woodhouse		13	SW ¼ of SW ¼				40			Yes		320	265 240		585 560	117					117		
	State of Minnesota		14	SE ¼ of SW ¼																				
			15																					
	State of Minnesota		16	NE ¼ of SE ¼																				
	State of Minnesota		17	NW ¼ of SE ¼																				
	A. L. Coleman		18	SW ¼ of SE ¼				40			No		201			201		67				67		
	Donald Jacobson		19	SE ¼ of SE ¼				40			No		200			200	40	~~67~~				67	40	
			20																					
								160					921	265 240		1186 1161	197 192	67				264 259		

	Sold for Taxes	Taxations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Dorsal No. 11 Rate 31 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead 6 22 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3												3													
4												4													
5												5													
6												6													
7												7													
8		~~H~~ 40						870			870	8	PAID IN FULL MAY 28 1953	7132			870								
9												9													
10												10													
11												11													
12												12													
13		~~H~~ 117						2544			2544	13	PAID IN FULL MAY 28 1953	7132			2544								
14												14													
15												15													
16												16													
17												17													
18		67						1458	16		1474	18	PAID IN FULL FEB 24 1953	1660		1474									
19	SOLD FOR TAXES	~~H~~ 40						870			870	19	PAID IN FULL MAR 24 1953	3038			870								
20												20													
		~~H~~ 197 67 264						5742	16		5758					1474	4284								

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (53) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	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: 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)
												110%											
1	State of Minnesota		NE ¼ of NE ¼	17	143	26				Yes													
2	State of Minnesota		NW ¼ of NE ¼																				
3	State of Minnesota		SW ¼ of NE ¼																				
4	L. 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	Robert Hare		SW ¼ of SW ¼				40			Yes		200			200	40	~~67~~				~~67~~ 40		
14	" "		SE ¼ of SW ¼				40			Yes		200			200	40					40		
15																							
16	Harry A. White		NE ¼ of SE ¼				40			No		159			159		53				53		
17	" "		NW ¼ of SE ¼				40			No		201			201		67				67		
18	" "		SW ¼ of SE ¼				40			No		201			201		67				67		
19	" "		SE ¼ of SE ¼				40			No		201			201		67				67		
20																							
							280					1407			1407	128	254				382		

	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 26 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1												1													
2												2													
3												3													
4		48						10 44			10 44	4	PAID IN FULL	MAY 28 1953	12 32		10 44								
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13	SOLD FOR TAXES	40						8 70			8 70	13	PAID IN FULL	MAY 18 1953	5835		8 70								
14	SOLD FOR TAXES	40						8 70			8 70	14	PAID IN FULL	MAY 18 1953			8 70								
15												15													
16	SOLD FOR TAXES	53						11 52	12		11 64	16											11 64		
17	SOLD FOR TAXES	67						14 58	16		14 74	17											14 74		
18	SOLD FOR TAXES	67						14 58	16		14 74	18											14 74		
19	SOLD FOR TAXES	67						14 58	16		14 74	19	PAID IN FULL	MAY 29 1953	12388		14 74								
20												20													
		128 254 382						83 10	60		83 70						42 58						41 12		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (S3) ~~WILLARD-DUFF BINDERY, MINNEAPOLIS~~

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by Yes	Indicate Agricultural Tax by Yes	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			NE ¼ of NE ¼	18	143	26			Town														
2	U. S. of America		NW ¼ of NE ¼																				
3	U. S. of America		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																				
8	State of Minnesota		~~SW ¼ of NW ¼~~ Lot 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		~~NE ¼ of SW ¼~~ Lot 3																				
13	U. S. of America		~~SW ¼ of SW ¼~~ Lot 4																				
14	U. S. of America		SE ¼ of SW ¼																				
15																							
16	Robert Hare		NE ¼ of SE ¼				40			Yes		200			200	40					40		
17	L. A. Page, Jr.		NW ¼ of SE ¼				40			No		159			159			58			58		
18	Robert Hare		SW ¼ of SE ¼				40			Yes		285	215 / 195		500 / 480	100 / 96					196		
19	Robert & Ora Hare		SE ¼ of SE ¼				40			Yes		310			310	62					62		
20																							
							160					954	215 / 195		1169 / 1149	202 / 198		58			255 / 251		

	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 2.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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	SOLD FOR TAXES	#40						870			870	16	PAID IN FULL MAY 18 1953		5835		870								
17	SOLD FOR TAXES	53						1152	12		1164	17												1164	
18	SOLD FOR TAXES	#100						2174			2174	18	PAID IN FULL MAY 18 1953		5835		2174								
19	SOLD FOR TAXES	#62						1348			1348	19	PAID IN FULL MAY 18 1953				1348								
20												20													
		#202 53 255						5544	12		5556						4372							1164	

Form SCD (52) SALES-DATE EDITION, APPROVED

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

		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	Individual Homestead Tax or No	Individual Veterans 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
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	NE ¼ of NE ¼	19	143	26			No													
U. S. of America		2	NW ¼ of NE ¼																			
U. S. of America		3	SW ¼ of NE ¼																			
U. S. of America		4	SE ¼ of NE ¼																			
		5																				
John R. & Eldora L. Harmon		6	NE ¼ of NW ¼				40		Yes		240	165 150		405 390	81 78						81 78	
State of Minnesota		7	~~N.W. ¼ of N.W. ¼~~ Lot 1																			
U. S. of America		8	~~S.W. ¼ of N.W. ¼~~ Lot 2																			
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	~~N.W. ¼ of S.W. ¼~~ Lot 3																			
U. S. of America		13	~~S.W. ¼ of S.W. ¼~~ Lot 4																			
U. S. of America		14	SE ¼ of SW ¼																			
		15																				
State of Minnesota		16	NE ¼ of SE ¼																			
L. A. Page, Jr.		17	NW ¼ of SE ¼				40		No		201			201		67				67		
State of Minnesota		18	SW ¼ of SE ¼																			
State of Minnesota		19	SE ¼ of SE ¼																			
		20																				
							80				441	165 150		606 591	81 78	67				148 145		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ 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	SOLD FOR TAXES	7.81					17.62			17.62	6											17.62		
7											7													
8											8													
9											9													
10											10													
11											11													
12											12													
13											13													
14											14													
15											15													
16											16													
17	SOLD FOR TAXES	-67					14.58	16		14.74	17											14.74		
18											18													
19											19													
20											20													
		7.81 67 1.48					32.20	16		32.36												32.36		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5CD (52) WILLIAMS-BANG DIVISION, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Junior Eugene & Marilyn E. Daniels		NE¼ of NE¼	20	149	26	40			No	Yes	200			200	40					40		
2	State of Minnesota		NW¼ of NE¼																				
3	U. S. of America	Junior E. & Marilyn Daniels	SW¼ of NE¼																				
4	George & Virginia Tracy		SE¼ of NE¼				40				Yes	260	85 75		345 335	69 67					69 67		
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	George & Laura M. Hoffkins		NE¼ of SE¼				40			No		300	330 300		630 600		210 200				210 200		
17	Gottfred Nicolaison " " "		NW¼ of SE¼				40			No		198			198		66				66		
18	U. S. of America		SW¼ of SE¼																				
19	Albert L. Moore		SE¼ of SE¼				40				Yes	250 50	150 200		400 500	80 100					83 100	80	
20																							
							240					1208	980 875		2188 2033	189 167	276 266				465 433		

Cass County, Minnesota, for Taxes for the Year 1952.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate ..... Mills	District No. 1 Rate 21 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 2.8 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	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 40					8.70			8.70	1											8.70	9.57	
2												2													
3												3													
4			H 69					15.00			15.00	4											15.00	16.50	
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16			210					15.68	48		16.16	16	1st Half Paid	MAY 28 1953	6231		23.08						23.08	25.39	
17			66					14.86	14		14.60	17	1st Half Paid	MAY 28 1953			7.25						7.25	7.98	
18												18													
19	~~Cancelled~~		H 83					18.06			18.06	19	PAID IN FULL	MAY 29 1953	10389		18.06								
20												20													
			H 192 276 468					101.80	62		102.42						48.39						54.03		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural 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 $4,000 and Non-Homestead 40% ($)	All Other: Machinery Permanently Attached to Real Estate 33⅓% ($)	Total Assessed Value ($)	Total Assessed Value as Equalized by the Board of Review ($)	Final Equalized Value ($)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953 ($)	June Settlement 1953 ($)	Penalty ($)	November Settlement 1953 ($)	Penalty ($)	Collections to First Monday in January 1954 ($)	Penalty ($)	Delinquent on First Monday in January 1954 ($)	Total Delinquent Tax and Penalty ($)	Remarks
1	State of Minnesota		S½ NE¼ of NE¼	21	143	26		Un.	No		300			300		100				100																
2	Mrs Oliver Thomas		NW¼ of NE¼				40		No		Have this valuation down in 1952 book.												PAID IN FULL	MAY 29 1953	10391		21 96									
3	State of Minnesota		SW¼ of NE¼																																	
4	U. S. of America		SE¼ of NE¼																																	
5	H. H. Johnston		N½ of NE¼ of NE¼				20		Yes		80			80	16					16			PAID IN FULL	MAY 19 1953	7232		3 48									
6	Harry A White		NE¼ of NW¼				40		No		201			201		67				67													14 74			
7	" "		NW¼ of NW¼				40		No		201			201		67				67													14 74			
8	Geo. H. & June M. Hopkins		SW¼ of NW¼				40		No		200	82 76		282 276		94 92				94 92			1st Half Paid	MAY 28 1953	6231		10 33							1 85		8.48 Abated
9	" "		SE¼ of NW¼				40		No		300			300		100				100			1st Half Paid	MAY 28 1953			10 98							2 06		5.92 "
10																																				
11	Elwood Hutchins		NE¼ of SW¼				40		No		201			201		67				67													14 74			
12	" "		NW¼ of SW¼				40		No		321			321		107				107													23 52			
13	Ruth & Vernon Burgeson		SW¼ of SW¼				40		No		201			201		67				67			2nd Half Paid	OCT 10 1953	13397				7 37		7 37					
																							1st Half Paid	MAY 29 1953	10392		7 37									
14	U. S. of America		SE¼ of SW¼																																	
15																																				
16	U. S. of America		NE¼ of SE¼																																	
17	State of Minnesota		NW¼ of SE¼																																	
18	U. S. of America		SW¼ of SE¼																																	
19	U. S. of America		SE¼ of SE¼																																	
20																																				
							340				2105	82 76		2087 2081	16	669 667				685 683							54 12		7 37				71 65		17 40	

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead Tax ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
	Dollars	Dollars	Dollars	Dollars	Dollars				
1		~~100~~				~~2194~~	~~22~~		~~2196~~
2		120				2174	22		2196
3									
4									
5		# 16				348			348
6	SOLD FOR TAXES	67				1458	16		1474
7	SOLD FOR TAXES	67				1458	16		1474
8	SOLD FOR TAXES	H 56 94	Ahale. # 5788			2046	22		2068
9	SOLD FOR TAXES	H 60 120	Ahale. # 5788			2174	22		2196
10									
11	SOLD FOR TAXES	67				1458	16		1474
12	SOLD FOR TAXES	107				2328	24		2352
13		67				1458	16		1474
14									
15									
16									
17									
18									
19									
20									
		# 16 669 685				14900	154		15054

Assessment Roll and Tax List of Real Property in the Town of Pelican, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (SE) MILLER-DUTE MINEOLA, MINNESOTA

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 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)
	E. E. Menton		1	NE¼ of NE¼	22	143	26	40		No	yes	200			200	40					40		
	E. E. & Hazel Menton		2	NW¼ of NE¼ less 1.20 ac. for Twin Hill				39			yes	195			195	39					39		
	John B. Makousky		3	SW¼ of NE¼				40			No	231	104 95		435 426		145 142				145 142		
	"	"	4	SE¼ of NE¼				40			No	201			201		67				67		
			5																				
	Elizabeth & Eva Selland		6	NE¼ of NW¼				39			No	273			273		91				91		
	State of Minnesota		7	NW¼ of NW¼																			
	U. S. of America		8	SW¼ of NW¼																			
	U. S. of America		9	SE¼ of NW¼																			
			10																				
	U. S. of America		11	NE¼ of SW¼																			
	U. S. of America		12	NW¼ of SW¼																			
	U. S. of America		13	SW¼ of SW¼																			
	U. S. of America		14	SE¼ of SW¼																			
			15																				
	U. S. of America		16	NE¼ of SE¼																			
	U. S. of America		17	NW¼ of SE¼																			
	U. S. of America		18	SW¼ of SE¼																			
	U. S. of America		19	SE¼ of SE¼																			
			20																				
								199				1200	104 95		1304 1295	79	303 300				382 379		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 41 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 2.26 ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1	SOLD FOR TAXES		$ 40					8 70			8 70	1										8 70		
2	SOLD FOR TAXES		$ 39					8 48			8 48	2										8 48		
3	SOLD FOR TAXES		145					31 54	32		31 86	3										31 86		
4	SOLD FOR TAXES		67					14 58	16		14 74	4										14 74		
5												5												
6			91					19 80	20		20 00	6	PAID IN FULL	MAY 29 1953	10392		20 00							
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												
			$ 79 203 382					83 10	68		83 78						20 00					63 78		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	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 Trop 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	23	143	26																
2	~~State of Minnesota~~	George & Ella Moser	NW¼ of NE¼				40				120			120		40				40		
3	U. S. of America		SW¼ of NE¼																			
4	U. S. of America		SE¼ of NE¼																			
5																						
6	~~State of Minnesota~~	George & Ella Moser	NE¼ of NW¼				40				120			120		40				40		
7	U. S. of America		NW¼ of NW¼																			
8	U. S. of America		SW¼ of NW¼																			
9	U. S. of America		SE¼ of NW¼																			
10																						
11	U. S. of America		NE¼ of SW¼																			
12	U. S. of America		NW¼ of SW¼																			
13	U. S. of America		SW¼ of SW¼																			
14	U. S. of America		SE¼ of SW¼																			
15																						
16	U. S. of America		NE¼ of SE¼																			
17	U. S. of America		NW¼ of SE¼																			
18	State of Minnesota		SW¼ of SE¼																			
19	U. S. of America		SE¼ of SE¼																			
20																						
							80				240			240		80				80		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 21.1 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 2.26 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1												1															
2			40					8.70	10		8.80	2	PAID IN FULL	MAY	27	1953	6642		8.80								
3												3															
4												4															
5												5															
6			40					8.70	10		8.80	6	PAID IN FULL	MAY	27	1953	6642		8.80								
7												7															
8												8															
9												9															
10												10															
11												11															
12												12															
13												13															
14												14															
15												15															
16												16															
17												17															
18												18															
19												19															
20												20															
			80					17.40	20		17.60								17.60								

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead Tax Receipt No.	Individual Agricultural Tax Receipt No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE¼ of NE¼	24	143	26			No														
2	State of Minnesota (cont. to Mrs. Frances Stetrital)		NW¼ of NE¼				40			Yes		270	165 / 150		435 / 420	87 / 84					87 / 84		
3	U. S. of America		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5																							
6	State of Minnesota (" " ")		NE¼ of NW¼				40			Yes		200			200	40					40		
7	U. S. of America		NW¼ of NW¼																				
8	U. S. of America		SW¼ of NW¼																				
9	U. S. of America		SE¼ of NW¼																				
10																							
11	U. S. of America		NE¼ of SW¼																				
12	U. S. of America		NW¼ of SW¼																				
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							80					470	165 / 150		635 / 620	127 / 124					127 / 124		

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

	Sold for Taxes	Valuations by School Districts (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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1							1															
2	Sold for Taxes	$ 87	18 92			18 92	2													18 92		
3							3															
4							4															
5							5															
6	Sold for Taxes	$ 40	8 70			8 70	6													8 70		
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															
		$ 127	27 62			27 62														27 62		

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) Miller-Davis 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 Yes or No	Indicate Agricultural Yes or No	Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars) +10%	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)
U. S. of America		1	NE ¼ of NE ¼	25	143	26			Un														
U. S. of America		2	NW ¼ of NE ¼																				
U. S. of America		3	SW ¼ of NE ¼																				
State of Minnesota		4	SE ¼ of NE ¼																				
		5																					
U. S. of America		6	NE ¼ of NW ¼																				
U. S. of America		7	NW ¼ of NW ¼																				
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																				
State of Minnesota		18	SW ¼ of SE ¼																				
State of Minnesota		19	SE ¼ of SE ¼																				
		20																					

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ 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 1952.

Form 8CD (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Individual Homestead Tax No.	Individual Agricultural Tax No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	26	143	26			Un														
2	U. S. of America		NW ¼ of NE ¼																				
3	U. S. of America		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	U. S. of America		NE ¼ of NW ¼																				
7	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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ 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 1952.

Form SCD (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Fractions	No. School District	Indemnity Homestead Tax Paid	Indemnity Agricultural Tax Paid	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 Corrected by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	27	143	26			Mu														
2	Geo. W. Collier		NW ¼ of NE ¼				40		No			300			300		100				100		
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	U. S. of America		SW ¼ of NW ¼																				
9	U. S. of America		SE ¼ of NW ¼																				
10	Carl R. Kading		E. 240' of S½ of S½ of NW ¼				25	45	No			255			255		85				85		
11	State of Minnesota		NE ¼ of SW ¼																				
12	State of Minnesota		NW ¼ of SW ¼																				
13	William D. & Mary Berg		SW ¼ of SW ¼				40			Yes		200			200	40					40		
14	Minthardt E. Sittner		2 50' of N. 38' of SE ¼ of SW ¼				1 52			No		30			30		10				10		
15	Harold R. Sweet		2 100' of W. 40' of S½ of S½ of SW ¼				3 03			No		60			60		20				20		
16	U. S. of America		NE ¼ of SE ¼																				
17	U. S. of America		NW ¼ of SE ¼																				
18	Robert W. & Helen R. Magnuson		SW ¼ of SE ¼				40			No		201			201		67				67		
19	U. S. of America		SE ¼ of SE ¼																				
20	Kenneth M. Clark		W. 10 ac. of S½ of S½ of SW ¼				10			No		99			99		33				33		
							160					1145			1145	40	315				355		

+10%

Valuations by School Districts as Equalized by Department of Taxation: District (Blank) No. ..... Rate ..... Mills; District 2 No. ..... Rate 21 Mills; District ..... No. ..... Rate ..... Mills; District ..... No. ..... Rate ..... Mills; District ..... No. ..... Rate ..... Mills; District ..... No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 22.6 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																		
2	SOLD FOR TAXES	21 74	22		21 96											21 96		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10	SOLD FOR TAXES	18 48	20		18 68											18 68		
11																		
12																		
13		8 70			8 70	PAID IN FULL	OCT 21 1953	13904			8 70	26						
14	SOLD FOR TAXES	2 18	02		2 20	PAID IN FULL	OCT 8 1953	13358			2 20	08						
15		4 34	04		4 38	PAID IN FULL	MAY 29 1953	13195		4 38								
16																		
17																		
18		14 58	16		14 74	PAID IN FULL	MAY 29 1953	13193		14 74								
19																		
20		7 18	08		7 26	PAID IN FULL	MAY 29 1953	13194		7 26								
		77 20	72		77 92					26 38		13 90				40 64		

33
+ 40
315
355

Assessment Roll and Tax List of Real Property in the Town of Shelvin, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (53)

	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	Indemnified Homestead Tax or No	Indemnified 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	U. S. of America		NE¼ of NE¼	28	143	26			Non														
2	State of Minnesota		NW¼ of NE¼																				
3	State of Minnesota		SW¼ of NE¼																				
4	U. S. of America		SE¼ of NE¼																				
5	7th Day Adventist Church		N. Side of No. side of N.W¼ of N.W¼ (½ acre) Exempt ←							Exempt													
6	U. S. of America		NE¼ of NW¼																				
7	Wm. E. Houchins		NW¼ of NW¼ Less N. Rod of E. 10 rods				39	50		Yes		395	235 215		630 610	126 122					126 122		
8	Theresa V. Colemone		N½ of SW¼ of NW¼ less 1½ ac.				18	50		No		128	100		228		38 76				38 76		
9	U. S. of America		SE¼ of NW¼																				
10	Lena Daniels		N½ of S.W¼ of N.W¼				20			No		201			201		67				67		
11	U. S. of America		NE¼ of SW¼																				
12	Paul Daniels		N½ of NW¼ of SW¼				20			No		150			150		50				50		
13	U. S. of America		SW¼ of SW¼																				
14	U. S. of America		SE¼ of SW¼																				
15	Lucius Bartell		N½ of N.W¼ of S.W¼				20			No		200			200	40	67				67	40	
16	U. S. of America		NE¼ of SE¼																				
17	U. S. of America		NW¼ of SE¼																				
18	State of Minnesota		SW¼ of SE¼																				
19	State of Minnesota		SE¼ of SE¼																				
20	James E. Sharples		1½ ac. in S.W. Cor. of N½ of S.W¼ of N.W¼				1	50		No		28	89 80		117 108		39 36				39 36		
							119	50				1103	733 595		1835 1697	166 162	235 229				401 391		

Cass County, Minnesota, for Taxes for the Year 1952.

	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 2.26 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1											1													
2											2													
3											3													
4											4													
5											5													
6											6													
7	SOLD FOR TAXES	#126					2740			2740	7											2740		
8		79					1718	18		1736	8											1736	8	1910
9											9													
10		67					1458	16		1474	10	2nd Half Paid 1st Half Paid	OCT 22 1953 MAY 29 1953	17442 10396		737		737						
11											11													
12		50					1088	12		1100	12	2nd Half Paid 1st Half Paid	OCT 22 1953 MAY 29 1953	17442 10396		550		550						
13											13													
14											14													
15	SOLD FOR TAXES	#40					870			870	15											870		
16											16													
17											17													
18											18													
19											19													
20	SOLD FOR TAXES	39 #166 225 401					848 8722	08 54		856 8776	20					1287		1287				556 6202		

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

Form 3CD (33) 50,000-10-1952 EDITION, MINNESOTA

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	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	Albert P. & Grace M. Daniels		W½ of NE¼	29	143	26	19	52	Ma	Yes		197	323 / 203		420 / 400	84 / 80					84 / 80		
2	U. S. of America		NW¼ of NE¼																				
3	U. S. of America		SW¼ of NE¼																				
4	Albert P. Daniels		SE¼ of NE¼				37	52		No		165			165		55				55		
5	Paul Daniels		N½ of NE¼ of NE¼				19	53		Yes		245	225 / 195		460 / 440	92 / 88					92 / 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				43	33		Yes		270	550 / 500		820 / 770	164 / 154					164 / 154		
14			SE¼ of SW¼				42	15		Yes		490			490	98					98		
15																							
16	~~Edward H. Eliot~~ State of Minnesota		NE¼ of SE¼				~~20~~	~~00~~		Yes		140	55 / 30		335 / 220	45 / 44					45 / 44	Forfeited	
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																							
												1567 / −100 / 1367	1923 / 92.8	1933 / 35 / $8.86	3580 / 3486	483 / 464	55				538 / 519	538 / 35 / $13.86	

Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 33 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

State Tax on Non-Homestead 2.26 Mills

	Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	#84	18	26		18	26	2nd Half Paid / 1st Half Paid	OCT 26 / MAY 29	1953 / 1953	14419 / 12397			9	03	9	13					
2																					
3																					
4	55	11	96	12	12	08	2nd Half Paid / 1st Half Paid	OCT 26 / MAY 29	1953 / 1953	14419 / 12397			6	04	6	04					
5	#92	20	00		20	00	2nd Half Paid / 1st Half Paid	OCT 22 / MAY 29	1953 / 1953	14412 / 12378			10	00	10	00					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13	#164	35	66		35	66	2nd Half Paid / 1st Half Paid	DEC 15 / MAY 29	1953 / 1953	15298			28	49			28	49	28	
14	#98	21	32		21	32	2nd Half Paid / 1st Half Paid	DEC 15 / MAY 29	1953 / 1953	15311											
15																					
16																					
17																					
18																					
19																					
20																					
	#438 / 56 / 493	107	20	12	107	32							53	66	25	17	28	49			

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

Form 8CD (52) MIMEO-SEVEN EDITION, MINNESOTA

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 1000ths	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)
	State of Minnesota		1	NE¼ of NE¼				30.14326																
	State of Minnesota		2	NW¼ of NE¼																				
	State of Minnesota		3	SW¼ of NE¼																				
	State of Minnesota		4	SE¼ of NE¼																				
			5																					
	State of Minnesota		6	NE¼ of NW¼																				
	U. S. of America		7	~~NW¼ of NW¼~~ Lot 1																				
	State of Minnesota		8	~~SW¼ of NW¼~~ Lot 2																				
	State of Minnesota		9	SE¼ of NW¼																				
			10																					
	U. S. of America		11	NE¼ of SW¼																				
	State of Minnesota		12	~~NW¼ of SW¼~~ Lot 3																				
	U. S. of America		13	~~SW¼ of SW¼~~ Lot 4																				
	U. S. of America		14	SE¼ of SW¼																				
			15																					
	U. S. of America		16	NE¼ of SE¼																				
	U. S. of America		17	NW¼ of SE¼																				
	Edith G. & Lyle Eugene Brown		18	SW¼ of SE¼				40			yes		200	60 (110%)		260	53 / 52					53 / 52		
	Eugene Johnston		19	SE¼ of SE¼				40			no		201	75 (85%)		276		92				92 / 92		
	Walter L. Brown		20																					
								80					401	135 (149%)		536	53 / 52	92 / 92				168 / 164		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 94 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 22.6 Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ 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		#53						11.52			11.52	18	PAID IN FULL	OCT 31 1953	15211				11.52	40					
19		95						20.66	22		20.88	19	PAID IN FULL	MAY 29 1953	7135		20.88								
20		#53 / 95 / 148						32.18	22		32.40	20					20.88		11.52						

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

	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 Land Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (110%)	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	Dollars
1	U. S. of America		NE ¼ of NE ¼	31	143	26			Ann														
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	Dominicus Bolley		NW ¼ of NW ¼ Lot 1				40	37		No		279			279		93				93		
8	U. S. of America		SW ¼ of NW ¼ Lot 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~~ Lot 3																				
13	U. S. of America		~~SW ¼ of SW ¼~~ Lot 4																				
14	State of Minnesota		SE ¼ of SW ¼																				
15																							
16	Mayson Jacobson		NE ¼ of SE ¼				40			Yes		300			300	60					60		
17	" "		NW ¼ of SE ¼				40			Yes		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		

	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 2.6 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1																
2												2																
3												3																
4												4																
5												5																
6												6																
7		93						20 22	22		20 44	7	PAID IN FULL	MAY 29 1953			1399		20 44									
8												8																
9												9																
10												10																
11												11																
12												12																
13												13																
14												14																
15												15																
16		#60						13 04			13 04	16	2nd Half Paid 1st Half Paid	OCT 22 1953 MAY 29 1953			659 3952		6 52		6 52							
17		#40						8 70			8 70	17	2nd Half Paid 1st Half Paid	OCT 22 1953 MAY 29 1953					4 35		4 35							
18												18																
19												19																
20												20																
		#100 93 193						41 96	22		42 18								31 31		10 87							

Assessment Roll and Tax List of Real Property in the Town of Walker, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (53) SHAW-WALKER COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures (110%)	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	32	143	26				No													
	Leroy & Gladys Brown		2	NW ¼ of NE ¼				40			Yes		335	100		435	87					87		
	U. S. of America		3	SW ¼ of NE ¼																				
	U. S. of America		4	SE ¼ of NE ¼																				
			5																					
	~~Harry Wind & Eleanor Rendlich~~ ~~Shirley Carlson~~ ~~John Louis~~		6	N½ of				20			No		140	154 139		294 279		98 93				98 93		
	U. S. of America		7	NW ¼ of NW ¼																				
	Myron Jacobson		8	SW ¼ of NW ¼				40			Yes		260	360 325		620 585	124 117					124 117		
	U. S. of America		9	SE ¼ of NW ¼																				
	U. S. of America		10	All of NE¼ of NW¼																				
	U. S. of America		11	~~NE ¼ of SW ¼~~ Lot 2																				
	Myron Jacobson		12	NW ¼ of SW ¼				40			Yes		500			500	100					100		
	U. S. of America		13	~~SW ¼ of SW ¼~~ Lot 1																				
			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~~ Lot 3																				
	U. S. of America		19	SE ¼ of SE ¼																				
			20																					
								HO					1236	624 564		1859 1799	313 304	98 93				411 397		

Cass County, Minnesota, for Taxes for the Year 1952.

	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 2.26 ..... Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2		#89						14 36			14 36	2	2nd Half Paid 1st Half Paid	OCT 26 1953 MAY 29 1953	14470 10304		9 68		9 68						
3												3													
4												4													
5												5													
6		98						21 32	22		21 54	6	PAID IN FULL	NOV 10 1953	15305						21 54	4 72			
7												7													
8		#124						26 96			26 96	8	2nd Half Paid 1st Half Paid	OCT 2[illegible] 1953 MAY 29 1953	13952 6571		13 48		13 48						
9												9													
10												10													
11												11													
12		#100						21 74			21 74	12	2nd Half Paid 1st Half Paid	OCT 2[illegible] 1953 MAY 29 1953	13952 6571		10 87		10 87						
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
		#313 98 411						89 38	22		89 60						34 03		34 03		21 54				

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form 8CD (53) 20M-20-52 GORMAN, 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	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	U. S. of America		N E ¼ of N E ¼	33	14	32			Ma														
2	U. S. of America		N W ¼ of N E ¼																				
3	U. S. of America		S W ¼ of N E ¼																				
4	U. S. of America		S E ¼ of N E ¼																				
5																							
6	U. S. of America		N E ¼ of N W ¼																				
7	~~Salem N.W.~~ State of Minnesota		N W ¼ of N W ¼				~~40~~			No		201			201		67				67		
8	U. S. of America		S W ¼ of N W ¼																				
9	U. S. of America		S E ¼ of N W ¼																				
10																							
11	U. S. of America		N E ¼ of S W ¼																				
12	U. S. of America		N W ¼ of S W ¼																				
13	U. S. of America		S W ¼ of S W ¼																				
14	U. S. of America		S E ¼ of S W ¼																				
15																							
16	State of Minnesota		N E ¼ of S E ¼																				
17	U. S. of America		N W ¼ of S E ¼																				
18	U. S. of America		S W ¼ of S E ¼																				
19	U. S. of America		S E ¼ of S E ¼																				
20																							
							40					201			201		67				67		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent to First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
			Dollars		Dollars		Dollars		Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1														1															
2														2															
3														3															
4														4															
5														5															
6														6															
7	SOLD FOR TAXES		67							1458	16		1474	7	Forfeited	10	1	53											1474 Cancelled
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															
			67							1458	16		1474																1474

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1952.

Form SCD (52) [illegible]

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	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	NE ¼ of NE ¼	34	143	26			Am														
Robert W. & Helen B. Magnuson		2	NW ¼ of NE ¼				40			No		201			201		67				67		
U. S. of America		3	SW ¼ of NE ¼																				
U. S. of America		4	SE ¼ of NE ¼																				
		5																					
State of Minnesota		6	NE ¼ of NW ¼																				
William D. & Mary Berg		7	NW ¼ of NW ¼				40			Yes		200			200	40					40		
" " "		8	SW ¼ of NW ¼				40			Yes		400			400	80					80		
" " "		9	SE ¼ of NW ¼				40			Yes		200			200	40					40		
		10																					
J. A. Nygren		11	NE ¼ of SW ¼				40			No		165	57 51		222 216		74 72				74 72		
William D. & Mary Berg		12	NW ¼ of SW ¼				40			Yes		200			200	40					40		
State of Minnesota		13	SW ¼ of SW ¼																				
William D. & Mary Berg		14	SE ¼ of SW ¼				40			Yes		250	255 230		505 480	101 96					101 96		
		15																					
State of Minnesota		16	NE ¼ of SE ¼																				
U. S. of America		17	NW ¼ of SE ¼																				
U. S. of America		18	SW ¼ of SE ¼																				
State of Minnesota		19	SE ¼ of SE ¼																				
		20																					
							280					1616	312 281		1928 1897	301 296	141 139				442 435		

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 93 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 2.6 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1															
2		67					1458	16		1474	2	PAID IN FULL	MAY	27	1953	10383		1474								
3											3															
4											4															
5											5															
6											6															
7		#40					870			870	7	PAID IN FULL	OCT	21	1953	13904				870	26					
8		#80					1740			1740	8	PAID IN FULL	OCT	21	1953	13904				1740	52					
9		#40					870			870	9	PAID IN FULL	OCT	21	1953					870	26					
10											10															
11		74					1610	16		1626	11													1626	1789	
12		#40					870			870	12	PAID IN FULL	OCT	21	1953	13904				870	26					
13											13															
14		#101					2196			2196	14	PAID IN FULL	OCT	21	1953	13904				2196	66					
15											15															
16											16															
17											17															
18											18															
19											19															
20											20															
		#301 141 442					9614	32		9646								1474		6546				1626		

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

Form ECD (52) [illegible]

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	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)
U. S. of America		1	N E ¼ of N E ¼	35	T143	26			Non														
U. S. of America		2	N W ¼ of N E ¼																				
U. S. of America		3	S W ¼ of N E ¼																				
U. S. of America		4	S E ¼ of N E ¼																				
		5																					
State of Minnesota		6	N E ¼ of N W ¼																				
State of Minnesota		7	N W ¼ of N W ¼																				
State of Minnesota		8	S W ¼ of N W ¼																				
State of Minnesota		9	S E ¼ of N W ¼																				
		10																					
U. S. of America		11	N E ¼ of S W ¼																				
U. S. of America		12	N W ¼ of S W ¼																				
U. S. of America		13	S W ¼ of S W ¼																				
U. S. of America		14	S E ¼ of S W ¼																				
		15																					
U. S. of America		16	N E ¼ of S E ¼																				
State of Minnesota		17	N W ¼ of S E ¼																				
U. S. of America		18	S W ¼ of S E ¼																				
U. S. of America		19	S E ¼ of S E ¼																				
		20																					

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 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ 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 1952.

Form SCD (32) MILLER-DAVIS PRINTING, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. School District	Indicate 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)
State of Minnesota		1	NE¼ of NE¼	36	143	26			Fm														
State of Minnesota		2	NW¼ of NE¼																				
State of Minnesota		3	SW¼ of NE¼																				
State of Minnesota		4	SE¼ of NE¼																				
		5																					
State of Minnesota		6	NE¼ of NW¼																				
State of Minnesota		7	NW¼ of NW¼																				
U. S. of America		8	SW¼ of NW¼																				
U. S. of America		9	SE¼ of NW¼																				
		10																					
State of Minnesota		11	NE¼ of SW¼																				
State of Minnesota		12	NW¼ of SW¼																				
State of Minnesota		13	SW¼ of SW¼																				
U. S. of America		14	SE¼ of SW¼																				
		15																					
State of Minnesota		16	NE¼ of SE¼																				
State of Minnesota		17	NW¼ of SE¼																				
State of Minnesota		18	SW¼ of SE¼																				
State of Minnesota		19	SE¼ of SE¼																				
		20																					
	Grand Totals						4236	00				25315 / -190 / 25125	7191 / -35 / 7156 Total		32471 / -35 / 32436 Total	31506		3735	4297		8012 / 7881	8012 / -45 / 7967 Total	

Forward

Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills						Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.2 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
											1															
											2															
											3															
											4															
											5															
											6															
											7															
											8															
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											16															
											17															
											18															
											19															
											20															
Grand Totals																										
18	4	3590		$100 =			3690																			
19	7th	4177		=			4177																			
							1711.02																			
20		7867		100 =			7967																			
							2437.1	986																		
							17247.6			17446.2																