ASSESSMENT & TAX LIST

Wilson

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 20 1939

John V. Jakela Assessor of the Town of Wilson

According to the requirements of law, I hereinbefore deliver to you the Real and Personal Property Assessment Books for the said Town for the year 1939, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.

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

L. Swanson

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

Sec. 1971. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in the State, and all Personal property of persons residing thereon, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1964. * * * 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 person acquiring it.

Sec. 1969. 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 his money, credits, bonds, shares of stock of joint stock or other companies or corporations (when the shares of stock are not listed for taxation to the corporation), bills, notes, money loaned or invested, annuities, franchises, certifies, and other personal property.

2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned or otherwise disposed of by him in the ordinary course of business on account of any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by the guardian, trustee, or other person having the care thereof.

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 co-partnership, 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. 1970. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2026. 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 the business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the town or district where such lands are situated. Entries thereon shall be made into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all taxes shall have been paid.

Sec. 2206. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside upon the farm, such property shall be listed by the town or district where the farm is situated: Provided, that 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. 2214. Stocks of Merchants and Goods. 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. 2068. 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, controlled, or operated by such company, shall be assessed, listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies outside of cities and villages. Personal property of the power companies having a fixed wire 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 such company is located.

Sec. 2013. Laws 1931. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed wire outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the manner provided by law.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of living at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of persons under guardianship shall be listed and assessed at the guardian residence, and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place where such assignee or receiver resides.

Sec. 2017. 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 that in which he is first called upon by the assessor. A person moving into this state after the assessor has passed his district, 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 that such property is held for tax of the current year in the property in another state.

Sec. 2018. 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, that 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 Minnesota tax commission; and when determined in either case shall be as binding as if fixed herein.

Sec. 2002. 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 property required by law to be listed by him, or for his benefit. He shall also make separate statements in like manner of all personal property in his possession or under his control which by law should be listed in the name of or for the benefit of another, as trustee, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required by law to list and return as the capital and property for taxation in this state.

Sec. 2003. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not given a full, true and complete statement of the property belonging to persons under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full disclosure under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2012. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When required by any person, he shall give a full and complete statement of the statement showing the valuation of the property so listed.

Sec. 1997. 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, warehouse, building, or armories, and view the same and the property therein.

Sec. 10206. 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 taxes, shall knowingly make a false statement of any material fact, or in any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1995. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other in lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If mined, it shall be assessed with the land in which it is located, and the assessed value of such iron ore aforesaid, "" real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "a" (3a) and four (4) of this section. Iron ore assessed under this section shall be taxed in the same manner as shall the assessable value of the exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately in the assessor's books and in the assessment roll and tax lists.

Class 2. 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 family for purposes of adornment or entertainment in the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the fair and true value thereof.

Class 3. All livestock, poultry, all agricultural products, except as defined in class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufactures' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and class four (4) hereof, and all other property not provided for classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer or owner, all farm tools, implements and machinery, all livestock for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed as provided for class three (3) hereof: Provided, that if the true and full value in money of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof: Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall not be used for the purpose of raising funds for the discharge of any obligation incurred prior to and existing at the time of the passage of this act.

Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of its true and full value in money: Provided, that if the true and full value in money of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof: Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall not be used for the purpose of raising funds for the discharge of any obligation incurred prior to and existing at the time of the passage of this act.

For the purpose of determining salaries of all officials based on assessed valuations and of determining the limitations and bed bonded debt limitations now established by statute or by charter, the value of such homesteads shall be fixed at forty (40) per cent and 40 per cent of the true and full value thereof respectively.

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

Section 1986, Mason's Minnesota Statutes, 1927. 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 kn wn 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 list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said 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.*

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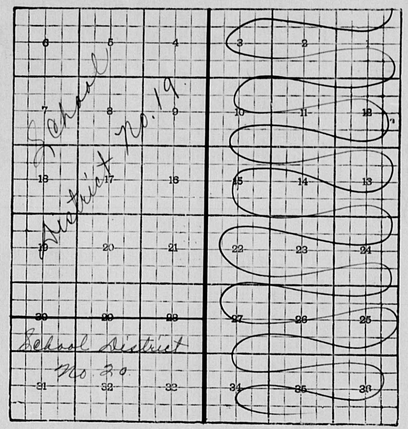
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 137 *Range No.* 29 *Mer. P. M.*



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1939.

FORM 1

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted Closer Than 3 Feet apart each way	Have the Trees Grown Up to Be Over 3 Feet Apart Each Way	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Dated ..... 1939.

..... *Assessor.*

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 224 Miller-Davis Company, Minneapolis. M. T. C.—Form No. 67

LANDS BECOMING HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths

LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths

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

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

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3 (Miller-Davis Company, Minneapolis)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each (Dollars)	KINDS OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise (Dollars)
Charles T. Figi	Part of SW¼ NE¼ - 6 -				40		8	✓
Mrs. Ora Corey	140' x 75' of SW¼ NE¼ - 6 -				400		80	✓
Haselle S. Wright	NE¼ NW¼ -	4	13	29	500		100	✓
John Kulla	NW¼ SW¼	7	13	29	500		100	✓
S. J. Cottrell	NW¼ SW¼	28	13	29	40		8	✓
John W. Nelson	SE¼ SE¼	33	13	29	60		12	✓

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

FORM 314 DILLON-DAVIS COMPANY, MINNEAPOLIS

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1939.

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplated Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Buildings (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town *of* Nelson *in said County, for the year 1939.*

Witness my hand and official seal this 31 *day of* December *1939.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town *of* Nelson *in said County for the year 1939, as specified above, and amounting to* $4408.08 *Forty four hundred eight and* 8/100 *DOLLARS*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township *of* Nelson *in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town *of* Nelson *in said County, for the year 1939, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

(SEAL)

L. C. Peterson
County Auditor

Assessor's Ret

FORM 214 BALLIET-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Nelson

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES				RATE OF COUNTY TAXES									RATE OF TOWN, CITY OR VILLAGE TAXES								Total Rate of Taxes for Other Purposes
	Dollars	Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property Except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Irreducible Sch'l Fund Mills	Mills	Total Rate of State Tax Mills	Co. Rev. Mills	Co. R.&B. Mills	Co. Bond Int. Mills	Co. Bond Int. Mills	Old Age Assist. Mills	Mills	Mills	Mills	Total Rate of County Tax Mills	Town Rev. Mills	Town R.&B. Mills	1 Mill Drag. Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills
19			17242	170	1765	19127	10	123	34	370	637	2318	169.91	165.1987						348.5	9.99	1						159
									363		363																	
20	500		6076		599	6675																						
161			23318	170	23344	257832																						

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	RATE OF SCHOOL TAXES: Local 1 Mill	Special	Sch'l State Loan	Bonded Int.	Bonded Int.	Bonded Int.	Total Rate of Sch'l Tax	Total Rate of Other Taxes	TAXES LEVIED: Local 1 Mill	Special	Sch'l State Loan	Bonded Int.	Bonded Int.	Bonded Int.	Total School Tax	ALL OTHER TAXES: FUNDS	Rate	AMOUNTS
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills										
19	1.5		691.5x	308	471		8946	13066	17242	25863	1153	1764			151660	State Revenue		17242
19	3.0		691.5x	308	471		10946	13066	2318	5635	1153	1764	11914	8968	19400	State School		19400
19	3.0						3.0	13066	666	1496			1307	980	2663	Teachers' Insurance and Retirement Fund		2663
																Add Nos. 4.		5787
																4.		5677
																		3681
																County Revenue		57184
																County Road and Bridge		4357
																County Poor		49769
																County Bond and Interest		40797
																County Old Age Assistance		38337
																Town Revenue		12391
																Town Road and Bridge		24755
																Town 1 Mill Dragging		2678
																Town State Loan		
																Town Building		
																Town Fire Patrol		
																School Local 1 Mill		2578
																School Special		57483
																School State Loan		
																School Deficiency		
																School Bonded Int.		9946
																Bonded Int.		3863
																Bonded Int.		5837
																Bonded Int.		19069
																Money and Credits		150
																TOTAL		440808

Total No. levies $ 446.70 Total Levy, $ 446.808 Book Footings, $ 446.808

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the above is a true and correct schedule showing the valuation of all the taxable property in the Nelson and the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1929.

Witness my hand and official seal this 3 day of December A. D. 1929.

L. C. Peterson
County Auditor

SEAL

Assessor's Ret

FORM 314 ALLEN-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Town of Shilson, Cass County, Minnesota.

FUNDS	March Settlement 19.40	June Settlement 1940	Nov. Settlement 19....	Am't Collected from Nov. 19 ... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State ~~Revenue~~	321	3004							
State School Level	586	3662							
Teachers' Ins. and Ret. Fund									
County Revenue	1963	18357							
County Road and Bridge	150	1398							
County Poor	1691	15816							
County Bond and Interest	1383	12936							
County Old Age Assistance	1316	12307							
Town Revenue	442	4138							
Town Road and Bridge	848	7938							
Town 1 Mill Dragging	88	827							
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	88	827							
School Special	2654	17222							
State Loan School Dist #3	511	5850							
School Dist #3 Special	2665	23838							
School Dist #1	158	1708							
School Dist #1 Special	354	3833							
Money and Credits	150								
TOTALS	15368	135341							

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 19	51	1534	1585	33	76	5547	0	2034	2034								
" " " Bd-2665	81	1584	1665			8838		7555	7555								
		1354	1354														
" " " 20	67	11	17	11	54	273	8	1	93								846
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	2755	28121	8656	4309	9665	18930	9362	5795	8								

Assessment Roll and Tax List of Unplatted Real Property in the Down of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

FORM A CD BALLIET-DILLE COMPANY, MINNEAPOLIS

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Real Estate, including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands, including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Citizens St. Bk. Jamesville Minn.		NE ¼ of NE ¼	4	137	79	38	73	19	No											SOLD FOR TAXES
2	" "		NW ¼ of NE ¼				39	47		"											SOLD FOR TAXES
3	" "		SW ¼ of NE ¼				40			"											SOLD FOR TAXES
4	" "		SE ¼ of NE ¼				40			"											SOLD FOR TAXES
5																					
6	Hazelle S. Wright		NE ¼ of NW ¼				40	78		yes		700									SOLD FOR TAXES
	~~State of Minnesota~~	E. M. Ritchie & Clara Ritchie	NW ¼ of NW ¼																		SOLD FOR TAXES
8	Zella P. Nater		SW ¼ of NW ¼				40			No											
9	Hazelle S. Wright		SE ¼ of NW ¼				40			yes											SOLD FOR TAXES
10																					
11	Zella P. Nater		NE ¼ of SW ¼				40			No											
12	"		NW ¼ of SW ¼				40			"											
13	"		SW ¼ of SW ¼				40			"											
14	John Nater, Jr.		SE ¼ of SW ¼				40			"											
15																					
	Rose O. Kramer	37.23 acres of	N ½ of SE ¼				37	23		"											SOLD FOR TAXES
	John Nater, Jr.	47.67 acres of	N ½ of SE ¼				47	67		"											
18	"		SW ¼ of SE ¼				40			"											
19	Zella P. Nater		SE ¼ of SE ¼				40			"											
20																					
							598	43													

Cass County, Minnesota, for Taxes for the Year 1939.

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 180 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption: ..... Mills	State Tax on Non-Homestead 63⅓ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	97					17 52	62						18 14																
2	250					45 17	159						46 76																
3	77					13 91	49						14 40																
4	28					5 06	18						5 24																
5																													
6	~~251~~					39 93							39 93	✓												39 93		43 12	
7																													
8	399					72 08	254						74 62	2nd Half Paid	NOV	9	1940	9980		37 31		37 31						
														1st Half Paid	JUN	7	1940	5415											
9	58					10 48							10 48	✓												10 49		11 32	
10																													
11	116					20 96	74						21 70	2nd Half Paid	NOV	9	1940	9980		10 85		10 85						
														1st Half Paid	JUN	7	1940	5415											
12	213					38 48	136						39 84	2nd Half Paid	NOV	9	1940	9980		19 92		19 92						
														1st Half Paid	JUN	7	1940	5415											
13	155					28 00	99						28 99	2nd Half Paid	NOV	9	1940	9980		14 50		14 49						
														1st Half Paid	JUN	7	1940	5415											
14	93					16 80	57						17 37	2nd Half Paid	NOV	9	1940	9980		8 69		8 70						
														1st Half Paid	JUN	7	1940	5415											
15																													
16	110					19 87	70						20 57																
17	77					13 91	49						14 40	2nd Half Paid	NOV	9	1940	9980		7 20		7 20						
														1st Half Paid	JUN	7	1940	5415											
18	97					17 52	62						18 14	2nd Half Paid	NOV	9	1940	9980		9 07		9 07						
														1st Half Paid	JUN	7	1940	5415											
19	77					13 91	49						14 40	2nd Half Paid	NOV	9	1940	9980		7 20		7 20						
														1st Half Paid	JUN	7	1940	5415											
20																													
	~~1468~~ 2068					37 36	11 40						385 00																

Form 4 CD Malloy-Davis Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1033, Assessable at 23 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. Selected Old Street	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 23 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ percent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Wally Dick	John Henry White	1 NE ¼ of NE ¼	5	127	29	41	34	19	Yes											
"	"	2 NW ¼ of NE ¼				41	80		"											SOLD FOR TAXES
Zella P. Dater		3 SW ¼ of NE ¼				40			No											
Wally Dick	John Henry White	4 SE ¼ of NE ¼				40			Yes											SOLD FOR TAXES
		5																		
Dr. A. Dill		6 NE ¼ of NW ¼				41	27		No											SOLD FOR TAXES
Sparrow A. Dill		7 NW ¼ of NW ¼				40	74		"											SOLD FOR TAXES
State of Minnesota		8 SW ¼ of NW ¼																		
"		9 SE ¼ of NW ¼																		
		10																		
Liggie Gardner		11 NE ¼ of SW ¼				40			"											SOLD FOR TAXES
L. Rosheana Mudd Anderson		12 NW ¼ of SW ¼				40			Yes											
State of Minnesota		13 SW ¼ of SW ¼																		
Liggie Gardner		14 SE ¼ of SW ¼				40			No											SOLD FOR TAXES
		15																		
Zella P. Dater		16 NE ¼ of SE ¼				40			"											
"		17 NW ¼ of SE ¼				40			"											
"		18 SW ¼ of SE ¼				40			"											
"		19 SE ¼ of SE ¼				40			"											
		20																		
						606	15													

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 120.4 Mills	District No. 20 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 68 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
81					1463							1463	2nd Half Paid	OCT 28	1940	6791			732		732						
242					4372							4372	2nd Half Paid	JUN 24	1940	6677			2186		2186						
													2nd Half Paid	OCT 28	1940	6791											
136					2457	87						2544	2nd Half Paid	JUN 24	1940	6677			1272		1272						
													1st Half Paid	MAY 9	1940	9881											
													1st Half Paid	JUN 7	1940	2413											
81					1463							1463	2nd Half Paid	OCT 28	1940	6791			731		732						
													1st Half Paid	JUN 24	1940	6677											
266					4806	169						4975															
211					3812	134						3946															
97					1752	62						1814												1814		1857	
216					3902							3902	2nd Half Paid	OCT 15	1940	3706			1951		1951						
													1st Half Paid	APR 23	1940	2387											
97					1752	62						1814												1814		1857	
116					2096	74						2170	2nd Half Paid	NOV 9	1940												
													1st Half Paid	JUN 7	1940	9816											
77					1391	49						1440	2nd Half Paid	NOV 9	1940				3797		3797						
													1st Half Paid	JUN 7	1940	5415											
97					1752	62						1814	2nd Half Paid	NOV 9	1940												
													1st Half Paid	JUN 7	1940												
116					2096	74						2170	2nd Half Paid	NOV 9	1940												
													1st Half Paid	JUN 7	1940												
1833					33114	773						33887															

Dated 2891 } 3137
Dated 2276 } 3458

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1033, Assessable at 25 per Cent; Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres: Acres	100ths	No. Inclosed Dwellings	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $1033 at 25 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Valuation Equalized by the Board of Review (Dollars)	Total Assessed Valuation Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Geo. Wagner		1 ~~NE¼ of NE¼~~ Lot 1	6	137	29	41		19	yes											SOLD FOR TAXES
Joseph H. & Stella D. Germain		W½ of NW¼ of NE¼ less 8 acres				18	44		"											
Frank L. Hill		3 S W¼ of NE¼ ~~[illegible]~~				36	48		No											
Geo. Wagner		4 S E¼ of NE¼				40	43		yes											SOLD FOR TAXES
A. E. & Phipps		5 E½ of NW¼ NE¼ less 4.5 acres				15	41		"											SOLD FOR TAXES
Alice Green		W.5 acres of E½ of NW¼ of NE¼				5			"											
		7 NW¼ of NW¼																		SOLD FOR TAXES
Abe White		8 ~~S W¼ of NW¼~~ Lot 5				40	45		"											
Jessie L. Harris		1835 Ac. of S E¼ of NW¼ E of cemetery, less of Rep.				18	35		"											
Village of Pine River		10 So. Tract of NE¼ & W½ of NE¼ of Dennis Desc.				Exempt														SOLD FOR TAXES
		~~11 [illegible]~~ N E¼ of S W¼ E of Dennis Desc.				Non-taxable														
Ed. Brastad		12 ~~NW¼ of S W¼~~ Lot 6				39	64		No											
"		13 ~~S W¼ of S W¼~~ " 7				38	67		"											
"		14 S E¼ of S W¼				40	93		"											
~~A. G. Parks~~	Edna D. Harris	15 10 ac. of NE¼ & W½ of Dennis Desc.				10			yes											SOLD FOR TAXES
J. R. & Leona M. Anderson		16 N E¼ of S E¼ less Rdwy.				36	39		"											
Michael Smith		17 NW¼ of S E¼ " " "				39	97		No											
"		18 S W¼ of S E¼ " " "				40	74		"											
State of Minnesota	(Auditor John Kotz, Jr.)	19 S E¼ of S E¼ " " "																		SOLD FOR TAXES
Maude German		Allow W½ of NW¼ NE¼ lying S of R.				8			yes											SOLD FOR TAXES
Lee Sickler		{Start 14 rods E of NW corner, Thence E 40 rods, thence So. 75 rods, thence W. 140 rods, thence N. 75 rods, thence E. 100 rods to NE corner}				75			"											
						467	93													

Valuations by School Districts as Equalized by Tax Commission: District No. 14 Rate 20 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
120					2168							2168													
180					2349							2349	2nd Half Paid	OCT 1 1940	5373				117 75						
17995					3774								1st Half Paid	MAY 13 1940	4165		11 75								
17995					1770	62						1832											2277		3539
47					849							849													
113					2041							2041													
74					1337							1337	2nd Half Paid	OCT 12 1940	5583				66 75						
													1st Half Paid	MAY 22 1940	4637		66 75								
253					4571							4571	PAID IN FULL	OCT 4 1940	8398				45 71	1 60					
86					1564							1564													
189					3414	120						3534	PAID IN FULL	MAY 16 1940											
110					1987	70						2057	PAID IN FULL	MAY 16 1940	4246		74 15								
97					1752	62						1814	PAID IN FULL	MAY 16 1940											
30					542							542	PAID IN FULL	AUG 22 1940	7925				54 25	1 40					
													2nd Half Paid	OCT 15 1940	5748				56 00						
62					1120							1120	1st Half Paid	APR 23 1940	3389		56 00								
174					3143	111						3254	1st Half Paid	JUN 10 1940	6083		34 41								
194					3505	124						3629	1st Half Paid	JUN 10 1940	9877				34 42						
59					1066							1066													
~~77~~ Adjustment to Carry					~~1782~~							~~1782~~													
~~1863~~ 1863					34920	549						35469											207		332

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1030, Assessable at 23 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres: Acres	Number of Acres: Hdths	No. Solved Delinq.	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $1,000 at 23 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
A. J. Heinemann		1	NE ¼ of NE ¼	Lot 5	7	137	79	850.19		No											SOLD FOR TAXES
"		2	NW ¼ of NE ¼	" 7				2550		"											SOLD FOR TAXES
~~State of Minn. (Dept. of Pub. Credit)~~	Henry A. Day (Sr)	3	S W ¼ of NE ¼																		
~~" " " "~~		4	~~S E ¼ of NE ¼~~	" 6																	
		5																			
A. J. Heinemann		6	~~N E ¼ of NW ¼~~	" 7				190		"											SOLD FOR TAXES
"		7	~~NW ¼ of NW ¼~~	" 8				3460		"											SOLD FOR TAXES
"		8	S W ¼ of NW ¼					3699		"											SOLD FOR TAXES
~~State of Minn. (Dept. of Pub. Credit)~~	Henry A. Day (Sr)	9	S E ¼ of NW ¼																		
		10																			
John Kulla		11	NE ¼ of S W ¼					40		yes											SOLD FOR TAXES
"		12	NW ¼ of S W ¼					3637		yes		500									SOLD FOR TAXES
"		13	S W ¼ of S W ¼					3565		"											SOLD FOR TAXES
"		14	S E ¼ of S W ¼					40		"											SOLD FOR TAXES
		15																			
~~State of Minn. (Dept. of Pub. Credit)~~	Henry A. Day (Sr)	16	NE ¼ of S E ¼																		
~~" " "~~		17	NW ¼ of S E ¼																		
~~State of Minnesota~~	(Clarence McMaine Assessor)	18	S W ¼ of S E ¼																		
~~" " "~~		19	S E ¼ of S E ¼																		
A. J. Heinemann		20	Lot 1					45		No											SOLD FOR TAXES
"			" 9					3347		"											SOLD FOR TAXES
								29331													

Valuations by School Districts as Equalized by Tax Commission: District No. 14 Rate 20 Mills	District No. 30 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
20					361	13						374	1	✓												
51					921	32						953	2	✓												
													3													
													4													
													5													
4					72	03						75	6	✓												
99					1789	63						1852	7	✓												
90					1626	57						1683	8	✓												
													9													
													10													
~~58~~ ~~79~~					1048							1048	11													
130 ~~70~~					3071							3071	12													
117					2114							2114	13													
116					2096							2096	14													
													15													
													16													
													17													
													18													
													19													
1					18	01						19	20	✓												
212 ~~938~~ ~~777~~					3830	135						3965		✓									3965		4255	
					16946	304						17250														

Form 4 CD Miller-Davis Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson,

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds	No School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Specifically Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B (Dollars)	Assessed Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Zella P. Peters		1	NE ¼ of NE ¼				8127.29	40	19	No											
Birdie M. Avery		2	NW ¼ of NE ¼					40		"											
			Lot 3 less 3.5 acs Ry. Ry.																		
		3	~~S W ¼ of NE ¼~~					31.85		"											SOLD FOR TAXES
Adolph Anderson		4	S E ¼ of N E ¼					40		Yes											SOLD FOR TAXES
		5																			
State of Minnesota		6	~~N E ¼ of N W ¼~~ Lot 2																		
		7	~~N W ¼ of N W ¼~~ " 1																		
Victor Maloney		8	~~S W ¼ of N W ¼~~ " 8					38.40		No											
"		9	~~S E ¼ of N W ¼~~ " 7					31.35		"											
		10																			
Arnold C. Wickel		11	N E ¼ of S W ¼					40		"											SOLD FOR TAXES
Victor Maloney		12	N W ¼ of S W ¼					40		"											
Joe Dulla		13	S W ¼ of S W ¼					40		~~Yes~~											
Arnold C. Wickel		14	S E ¼ of S W ¼					40		No											SOLD FOR TAXES
State of Minnesota		15	5 acs of S W ¼ S E ¼																		
Ardith A. Swenson		16	Lot 4 less 1 acre N E ¼ of S E ¼ Ry. Ry.					37.54		"											SOLD FOR TAXES
Arnold C. Wickel		17	~~N W ¼ of S E ¼~~ Lot 6					37.75		"											SOLD FOR TAXES
"		18	24 acs of S W ¼ of S E ¼					20		"											SOLD FOR TAXES
Mary Wickel		19	Lot 5 less 1 acs creamery S E ¼ of S E ¼ less Ry.					41		"											SOLD FOR TAXES
Regina Menachien		20	7 acs of S E ¼ S E ¼					7		Yes											
								597.86													

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 11 Rate 130.4 Mills	District No. 20 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.39 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
116					20.96	74						21.70	1	2nd Half Paid	NOV 9	1940	9980			10.85		10.85						
98					14.09	60						14.69	2	1st Half Paid	JUN 7	1940	5415											
62					11.20	39						11.59	3															
124					22.40							22.40	4	PAID IN FULL	OCT 17	1940	$6.84					22.40	.78					
													5															
													6															
													7															
102					18.43	65						19.08	8	PAID IN FULL	NOV 1	1940		$9.23				30.67	1.07					
62					11.20	39						11.59	9	PAID IN FULL	NOV 1	1940												
													10															
136					24.57	87						25.44	11	PAID IN FULL	JUN 29	1940	7317			25.44	.38							
155					28.00	99						28.99	12	PAID IN FULL	NOV 1	1940	8.23					28.99	1.02					
305					55.10	194						57.04	13	PAID IN FULL	MAY 31	1940	5.94			33.07						Abated to 33.07		$39.94 Abated
136					24.57	87						25.44	14	PAID IN FULL	JUN 29	1940	7.31			25.44	.38							
													15															
125					22.58	80						23.38	16															
228					41.19	145						42.64	17	PAID IN FULL	JUN 29	1940												
39					7.05	25						7.30	18	PAID IN FULL	JUN 29	1940	2.81			4.94	.74							
146					26.38	93						27.31	19	PAID IN FULL	OCT 9	1940	9.44					27.31	.96					
122					22.04							22.04	20	PAID IN FULL	APR 11	1940	3.15			22.04								
2035					34976	1077						36053																
1934																												
1936																												

FORM 4 CD KILLER-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	Sec. Subject Div. Tax	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Improvements, Structures and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Valuation Equalized by the Board of Review (Dollars)	Total Assessed Valuation Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Marion D. Sherwood		1	NE ¼ of NE ¼		9107.77		40		19.	No											
"		2	NW ¼ of NE ¼				40			"											
Royal Union Life Ins. Co.	Wm. Hill	3	S W ¼ of NE ¼				40			Yes											SOLD FOR TAXES
" "	" "	4	S E ¼ of NE ¼				40			"											SOLD FOR TAXES
" " "	"	5	Lot 3				74.90			"											SOLD FOR TAXES
Marion D. Sherwood		6	N E ¼ of N W ¼				40			No											
Lizzie M. Gardner		7	N W ¼ of N W ¼				40			"											SOLD FOR TAXES
"		8	S W ¼ of N W ¼				40			"											SOLD FOR TAXES
Harry C. Goodrich		9	S E ¼ of N W ¼				40			"											
		10																			
"		11	~~N E ¼ of S W ¼~~ Lot 1				51.95			"											
"		12	~~N W ¼ of S W ¼~~ " 1				49			"											
Oscar E. & Ethel B. Teeb		13	~~S W ¼ of S W ¼~~ " 8				27			"											
Geo. & Minnie J. Rund		14	~~S E ¼ of S W ¼~~ " 7				74.50			yes											
J. C. Pollock		15	364' x 358' x 415' of Lot 6				1.50														
Royal Union Life Ins. Co.	Wm. Hill	16	N E ¼ of S E ¼				40			Yes											SOLD FOR TAXES
" "		17	N W ¼ of S E ¼				40			"											SOLD FOR TAXES
Geo. & Minnie J. Rund		18	~~S W ¼ of S E ¼~~ " 6 less 364' x 415'				10.75 / 117.53			~~yes~~ No											
Royal Union Life Ins. Co.	Wm. Hill	19	S E ¼ of S E ¼ " 4				34.10			Yes											SOLD FOR TAXES
N. P. Ry. Co.		20	Lot 5				7.50			No											
							675.80														

Valuations by School Districts as Equalized by Tax Commission: District No. 4 Rate 78 Mills	District No. 20 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.32 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
78					1409	50						1459	1	2nd Half Paid / 1st Half Paid	NOV 9 1940 / JUN 7 1940	5416 / 9981		1459		1459						
78					1409	50						1459	2	2nd Half Paid / 1st Half Paid	NOV 9 1940 / JUN 7 1940											
70					1265							1265	3													
70					1265							1265	4													
56					1012							1012	5													
78					1409	50						1469	6	2nd Half Paid / 1st Half Paid	NOV 9 1940 / JUN 7 1940	9981 / 5416		729		730						
78					1409	50						1469	7									14.69		15.06		
116					2096	74						2170	8	Paid 1st half Receipt #10326								21.70		23.44		
97					1752	62						1814	9	1st Half Paid	JUL 9 1940							Abated 5.49		5.60 / 17.71		
													10													
100					1807	64						1871	11	Paid 1st Half Receipt #10325 / 1st Half Paid	JUL 9 1940 / JUL 9 1940	8466				22.00		" 5.45		5.56		
209					3776	133						3909	12	Paid 1st Half Receipt #10324 / 1st Half Paid	JUL 9 1940 / JUL 9 1940							" 11.38		22.76 / 34.34		
208					3758	132						3890	13	2nd Half Paid / 1st Half Paid	OCT 1 1940 / JUN 24 1940	8547 / 6673		1945		1945						
~~132~~					1319							1319	14	PAID IN FULL	OCT 31 1940	9773				1319	46					
													15													
46					831							831	16													
70					1265							1265	17													
~~17~~					307							307	18	PAID IN FULL	OCT 31 1940	9773				307	11					
39					705							705	19													
7					126	04						130	20	PAID IN FULL	JUN 4 1940	5481		130								
~~457~~																										
1490					26920	669						27589														

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold For Taxes
1	Bettie A. & Fred Carlson		~~NE¼ of NE¼~~ Lot 1	16	127	77	39	96	19	Yes											
2	J. E. & Delia M. Reuter		~~NW¼ of NE¼~~ " "				39	90		No											
3	" "		S W¼ of NE¼				40			"											
4	Bettie A. & Fred Carlson		S E¼ of NE¼				40			Yes											
5																					
6	George Rund		N E¼ of NW¼				40			~~Yes~~ No											
7	State of Minn. (Dept. of Rural Credit)		W ½ of NW¼ less 4 acres of Rep. land Rep.																		SOLD FOR TAXES
8	Julius & Emma Siegler		W ½ of NW¼ " E " " "				30	11		Yes											
9	J. Carl & Delia M. Reuter		S E¼ of NW¼				40			No											
10																					
11	State of Minn. (Dept. of Rural Credit)		NE¼ of SW¼ less 4 acres Rep. Rs. Wy.																		
12	" "		NW¼ of SW¼																		
13	" "		S W¼ of SW¼																		
14	" "		S E¼ of SW¼ " " "																		
15																					
16	Daniel Rush		NE¼ of S E¼				40			Yes											
17	"		NW¼ of S E¼				40			"											
18	"		S W¼ of S E¼				40			"											
19	"		S E¼ of S E¼				40			"											
20																					
							438	77													

Valuations by School Districts as Equalized by Tax Commission

	District No. 19 Rate 16 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
1	161					2909							2909
2	233					4209	148						4357
3	78					1409	50						1459
4	70					1265							1265
5													
6	~~70~~ 70					1265							1265
7	~~147~~ 147					2656							2656
8	97					1752	62						1814
9													
10													
11													
12													
13													
14													
15													
16	46					831							831
17	46					831							831
18	46					831							831
19	58					1048							1048
20													
	~~1077~~ 1052					19006	260						19266

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	2nd Half Paid 1st Half Paid	NOV JUN 4	14 1940	1940 6384	10338		1454		1455						
2	PAID IN FULL	JUN 18	1940	6373			5816								
3	PAID IN FULL	JUN 18	1940												
4	2nd Half Paid 1st Half Paid	NOV JUN 4	14 1940	1940 6384	10339		633		633						
5															
6	PAID IN FULL	OCT 31	1940	9777					1265	44					
7															
8	2nd Half Paid 1st Half Paid	NOV MAY 24	5 1940 1940	10063 9476			1328		1328						
9	PAID IN FULL	JUN 18	1940	6373			1814								
10															
11															
12															
13															
14															
15															
16													831		831
17													831		831
18													831		831
19													1048		1048
20															

Form 4 CD 54-135-5476 500M-(7) 10-39

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres at Land (Acres)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery remarkably Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Jennie McFrank Ball		NE ¼ of NE ¼	17	107	79	40	19	Yes											~~SOLD FOR TAXES~~
2	State of Minnesota		NW ¼ of NE ¼																	
3	"		SW ¼ of NE ¼																	
4	Jennie McFrank Ball		SE ¼ of NE ¼				40		"											~~SOLD FOR TAXES~~
5																				
6	State of Minnesota		NE ¼ of NW ¼																	
7	Joe Tullos		NW ¼ of NW ¼				40		"											
8	Lloyd O'Connor		SW ¼ of NW ¼				40		"											
9	State of Minnesota		SE ¼ of NW ¼																	
10																				
11	"		NE ¼ of SW ¼																	
12	John O'Connor		NW ¼ of SW ¼				40		"											
13	"		SW ¼ of SW ¼				40		"											
14	State of Minnesota		SE ¼ of SW ¼																	
15																				
16	Jennie McFrank Ball		NE ¼ of SE ¼				40		"											
17	" "		NW ¼ of SE ¼				40		"											~~SOLD FOR TAXES~~ ~~SOLD FOR TAXES~~
18	C. R. Martin		SW ¼ of SE ¼				40		No											SOLD FOR TAXES
19	"		SE ¼ of SE ¼				40		"											SOLD FOR TAXES
20																				
							400													

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 13.66 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	90					1265							1265	PAID IN FULL	MAY 24 1940	4956		1265								
2																										
3																										
4	90					1265							1265	PAID IN FULL	MAY 24 1940	4956		1265								
5																										
6																										
7	81					1463							1463	PAID IN FULL	MAY 31 1940	5564		1463								
8	111					2005							2005											2005		2165
9																										
10																										
11																										
12	~~117.8~~ 118.8					2132							2132	2nd Half Paid / 1st Half Paid	NOV 14 1940 / JUN 21 1940	8548 / 6312		1473		1473						
13	~~45~~ 46					813							813	2nd Half Paid / 1st Half Paid	NOV 14 1940 / JUN 21 1940											
14																										
15																										
16	90					1265							1265	PAID IN FULL	MAY 24 1940	4956		1265								
17	126					2276							2276	PAID IN FULL	MAY 24 1940			2541								
18	285					5149	182						5331	Cancelled	S & R Co									#79		
19	97					1752	62						1814											7145 Cancelled		
20																										
	1073					19385	244						19629													

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures & Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands, Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
H. A. & L. A. Hasser		1	NE ¼ of NE ¼		138	79	40		19	No											
" "		2	NW ¼ of NE ¼				40			"											SOLD FOR TAXES
" "		3	SW ¼ of NE ¼				40			"											SOLD FOR TAXES
" "		4	SE ¼ of NE ¼				40			"											SOLD FOR TAXES
		5																			SOLD FOR TAXES
State of Minnesota	(Contr. to John Kater, Jr.)	6	NE ¼ of NW ¼																		
"	" " "	7	NW ¼ of NW ¼																		SOLD FOR TAXES
Zella P. Kater		8	SW ¼ of NW ¼				35	67		"											SOLD FOR TAXES
John Lebkicher		9	SE ¼ of NW ¼				40			"											
		10																			SOLD FOR TAXES
State of Minnesota	(Contr. to Marion D. Sherwood)		NE ¼ of SW ¼																		
"	(Contr. to John Kater, Jr.)	12	NW ¼ of SW ¼																		SOLD FOR TAXES
"	(" " "	13	SW ¼ of SW ¼																		SOLD FOR TAXES
"	(Contr. to Marion D. Sherwood)		SE ¼ of SW ¼																		SOLD FOR TAXES
		15																			SOLD FOR TAXES
" " "	"	16	NE ¼ of SE ¼																		
H. A. & L. A. Hasser		17	NW ¼ of SE ¼				40			"											SOLD FOR TAXES
State of Minnesota	(Contr. to Marion D. Sherwood)		SW ¼ of SE ¼																		SOLD FOR TAXES
"	(" " "	19	SE ¼ of SE ¼																		SOLD FOR TAXES
		20																			SOLD FOR TAXES
							355	67													

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 18.66 Mills	District No. 20 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
286					51 67	1 82						53 49	Cancelled			H.R. Co.	#79								
97					17 52	62						18 14			Do										10.36
78					14 09	50						14 59			Do										Cancelled
97					17 52	62						18 14			Do										
70					12 65	44						13 09	2nd Half Paid	NOV 9 1940	9981	54½	6.55		6.54						
78					14 09	50						14 59	1st Half Paid	JUN 7 1940											
78					14 09	50						14 59	Cancelled			H.R. Co.	#79								14.59 Cancelled
784					141 63	5 00						146 63													

FORM 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Nelson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1030, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value of Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSIONS: District No. 14 Rate 19.84 Mills (Dollars)	District No. 78 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.87 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
State of Minnesota (Contra to Mule Board)		NE ¼ of NE ¼	19	137	29			19											SOLD FOR TAXES																								
" (" ")		NW ¼ of NE ¼																	SOLD FOR TAXES																								
"		3 SW ¼ of NE ¼																																									
"		4 SE ¼ of NE ¼																																									
		5																																									
		6 NE ¼ of NW ¼																																									
Th. W. Jeffers		7 NW ¼ of NW ¼				36	47	Yes											SOLD FOR TAXES	92		1662					1662	7														
Roland C. Walker		8 SW ¼ of NW ¼				37	17	No											SOLD FOR TAXES	78		1409	50				1459	8														
State of Minnesota		9 SE ¼ of NW ¼																																									
		10																																									
		11 NE ¼ of SW ¼																																									
Roland C. Walker		12 NW ¼ of SW ¼				37	87	"											SOLD FOR TAXES	78		1409	50				1459	12														
State of Minnesota		13 SW ¼ of SW ¼																																									
" (Contra to John W. Jokela)		14 SE ¼ of SW ¼																	SOLD FOR TAXES																								
		15																																									
"		16 NE ¼ of SE ¼																																									
Albert & Henry Vrdlichka		17 NW ¼ of SE ¼				40		"											SOLD FOR TAXES																								
State of Minnesota		18 SW ¼ of SE ¼																		79		1391	49				1440	17														
"		19 SE ¼ of SE ¼																											18														
		20																											19														
						151	51																						20														
																				325		5871	49				6020																

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	(Hds)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Real Estate Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Warren A. Hiel		1	NE¼ of NE¼				40			No											
State of Minnesota		2	NW¼ of NE¼																		
Jacob Sarkisho		3	SW¼ of NE¼				40			Yes											
Chas Jokela		4	SE¼ of NE¼				40			Yes											
		5																			
State of Minnesota		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
"		9	SE¼ of NW¼																		
		10																			
"	(Contr. to Dale Ellis)	11	NE¼ of SW¼																		SOLD FOR TAXES
"		12	NW¼ of SW¼																		
"		13	SW¼ of SW¼																		
"	(Contr. to Chas. Jokela)	14	SE¼ of SW¼																		SOLD FOR TAXES
		15																			
Jacob Sarkisho		16	NE¼ of SE¼				40			"											
Dale S. Ellis		17	NW¼ of SE¼				40			No											
Mitte Ellis		18	SW¼ of SE¼				40			Yes											
Jacob Sarkisho		19	SE¼ of SE¼				40			"											
		20																			
							400														

Valuations by School Districts as Equalized by Tax Commission: District No. 9 Rate ..... Mills	District No. 30 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
116					2096	74						2170	1st Half Paid / 2nd Half Paid	OCT / JUN	26 / 3	1940 / 1940	5147 / 5778		1085		1085						Ref 1/12	See Abst W# 13434
47																											
38					849							849	PAID IN FULL	JUN	15	1940	5917		849								
58					1048							1048	PAID IN FULL	OCT	31	1940	9384				1048	36					
58					1048							1048	PAID IN FULL	JUN	15	1940	5917		1048								
97					1752	62						1814	2nd Half Paid	NOV	5	1940	9460								1814		1959
121					2186							2186	1st Half Paid	JUN	24	1940	6335		1093		1093						
111					2005							2005	PAID IN FULL	JUN	15	1940	5917		2005								
~~639~~ 608					10984	136						11120															

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Nelson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres or Lots: Acres	Lots	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homesteads Assessable at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements, and Machinery	Equalized Values: Total Assessed Value Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Otto & Anna Bertha Pettin		1	NE ¼ of NE ¼	11	137	29	40		19	Yes											
" "		2	NW ¼ of NE ¼ (less Ry Way)				less			"											
" "		3	SW ¼ of NE ¼ (less Ry Way)				37.75			"											
" "		4	SE ¼ of NE ¼				40			"											
		5																			
Warren A. Hill		6	NE ¼ of NW ¼ (less Ry Way)				39			No											
"		7	NW ¼ of NW ¼				40			"											
Earl W. Jenkins		8	SW ¼ of NW ¼				40			"											
Warren A. Hill		9	SE ¼ of NW ¼				40			"											SOLD FOR TAXES
		10																			
Chas Aug Johela		11	NE ¼ of SW ¼				40			Yes											
"		12	NW ¼ of SW ¼				40			"											
		13	SW ¼ of SW ¼ (less 1 ac Town)				39			"											
Carl J. Tullis		14	SE ¼ of SW ¼				40			"											
		15																			
Richard Zwart		16	NE ¼ of SE ¼ W. of Mad. Ry.				7.31			Yes											
"		17	NW ¼ of SE ¼ (less 1 A.)				39.55			"											
"		18	SW ¼ of SE ¼				40			"											
"		19	SE ¼ of SE ¼				37.07			"											
Charles & Helen Schriver		20	N ½ of S E ¼ - E. of Mad. Ry.				30.17			No											
							507.44														

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 30 Mills	District No. 10 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption: ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
70					12.65							12.65	1	PAID IN FULL	NOV	14	1940											
43					7.77							7.77	2	PAID IN FULL	NOV	14	1940	10241				6.81	2.38					
43					7.77							7.77	3	PAID IN FULL	NOV	14	1940											
221					39.93							39.93	4	PAID IN FULL	NOV	14	1940											
													5															
132					23.85	84						24.69	6	2nd Half Paid / 1st Half Paid	OCT / JUN	26 / 3	1940 / 1940	9147 / 6174		43.95		43.95						
338					61.06	2.15						63.21	7	2nd Half Paid / 1st Half Paid	OCT / JUN	26 / 3	1940 / 1940											
78					14.09	50						14.59	8															
97					17.52	62						18.14	9	2nd Half Paid / 1st Half Paid	OCT / JUN	26 / 3	1940 / 1940	9149 / 5179		9.07		9.07						
													10															
58					10.48							10.48	11	PAID IN FULL	OCT	31	1940											
201					36.31							36.31	12	PAID IN FULL	OCT	31	1940	10252				6.35	2.22					
93					16.80							16.80	13	PAID IN FULL	OCT	31	1940											
128					23.12							23.12	14	PAID IN FULL	DEC	31	1940	10753						23.12	1.85			
													15															
40					7.23							7.23	16	PAID IN FULL	JAN	21	1941											
40					7.23							7.23	17	PAID IN FULL	JAN	21	1941	10778						7.23	.29			
40					7.23							7.23	18	PAID IN FULL	JAN	21	1941											
86					15.54							15.54	19	PAID IN FULL	JAN	21	1941											
201					36.31	1.28						37.59	20	PAID IN FULL	MAY	21	1940	4469		37.59								
1909					344.89	5.39						350.28																

FORM 4 CD BURR-BOYD PRINTING, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hills	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads, up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value Equalized by the Minnesota Tax Commission	Sold for Taxes
							Acres	Hills			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	C. J. Kulla		NE ¼ of NE ¼	7 8 13 7 19			40		19	Yes											
2	"		NW ¼ of NE ¼				40		"	"											
3	John Apuli		SW ¼ of NE ¼				40		"	"											
4	Vera Kuter Wickel		SE ¼ of NE ¼				40		"	~~Yes~~											
5																					
6	Carl J. Kulla		NE ¼ of NW ¼				40		"	Yes											
7	State of Minnesota - Dept. of Rural Credit		NW ¼ of NW ¼																		SOLD FOR TAXES
8	Thomas Kulla		SW ¼ of NW ¼				40		"	"											
9	Ade J. Apuli		SE ¼ of NW ¼				40		"	"											
10																					
11	State of Minnesota (Center to Frank Apuli)		NE ¼ of SW ¼				70														
12	Wilson Bradley - D. J. Cottrell		NW ¼ of SW ¼				40		"	~~Yes~~											SOLD FOR TAXES
13	State of Minnesota		SW ¼ of SW ¼						"												
14	H. H. Burchett		SE ¼ of SW ¼				40		"	Yes											
15																					
16	H. L. Lockwood		NE ¼ of SE ¼				40		"	No											
17	"		NW ¼ of SE ¼				40		"	"											
18	"		SW ¼ of SE ¼				40		"	"											
19	John Hans		SE ¼ of SE ¼				40		"	Yes											
20																					
							560														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 12.64 Mills	District No. 20 Rate 12.70 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	58					10 48							10 48		PAID IN FULL	DEC 31 1940	1075 3										
2	58					10 48							10 48		PAID IN FULL	DEC 31 1940	1075 3						20 96	1 67			
3	110					19 87							19 87		2nd Half Paid / 1st Half Paid	OCT 5 1940 / JUN 22 1940	8403 / 6456		9 94		9 93						
4	~~176~~					31 07							31 07		2nd Half Paid / 1st Half Paid	OCT 31 1940 / JUN 22 1940	9 037 / 6456				10 97	1 09			20 10		21 71
5																											
6	141					25 47							25 47		PAID IN FULL	DEC 31 1940	1075 3						25 47	2 04			
7	~~98~~																										
8	98					17 70							17 70		PAID IN FULL / 2nd Half Paid	NOV 12 1940 / OCT 5 1940	9993 / 8403				17 70	62					
9	81					14 63							14 63		~~1st Half Paid~~	JUN 22 1940	6456		7 31		7 32						
10																											
11		55																									
12		~~49~~				6 80							6 80												6 80		7 34
13																											
14	54					6 68							6 68		2nd Half Paid / 1st Half Paid	0661 LT 190 / JUN 13 1940	16 76 / 6 68		3 34		3 34						
15																											
16	269					33 28	1 71						34 99		PAID IN FULL	MAY 15 1940											
17	135					16 70	86						17 56		PAID IN FULL	MAY 15 1940	4227		6 28 3/4								
18	79					9 77	50						10 27		PAID IN FULL	MAY 15 1940											
19	121					14 97							14 97		2nd Half Paid / 1st Half Paid	OCT 7 1940 / MAY 17 1940	8525 / 4526		7 48		7 48						
20																											
	~~832~~ 717					21 790	3 07						22 097														
	718 ~~765~~ 713																										

Form 4 CD Allen-Bate Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / Units)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota	Dept of Rural Credit	1	NE ¼ of NE ¼	79	127	79		19											SOLD FOR TAXES
"	"	2	NW ¼ of NE ¼																SOLD FOR TAXES
"	"	3	SW ¼ of NE ¼																SOLD FOR TAXES
"	"	4	SE ¼ of NE ¼																SOLD FOR TAXES
		5																	
Alfred A. & Elizabeth Price		6	NE ¼ of NW ¼				40	"	No										SOLD FOR TAXES
Wm. Maude C. Curtney Mr. & Mrs. Potter		7	NW ¼ of NW ¼				40	"	"										SOLD FOR TAXES
" " " "		8	SW ¼ of NW ¼				40	"	"										SOLD FOR TAXES
Alfred A. & Elizabeth Price		9	SE ¼ of NW ¼				40	"	"										SOLD FOR TAXES
Fancy Drenda		10	W ½ of S ½ of NE ¼ of Sec 4				10	"	"										SOLD FOR TAXES
Albert Drenda			E ½ of S ½ of NE ¼ of SW ¼				10	"	No										
Chas. Berggren		12	NW ¼ of SW ¼				40	"	"										
Lawrence & Earl Rush		13	SW ¼ of SW ¼				40	"	Yes										
" "		14	SE ¼ of SW ¼				40	"	"										
Daisy Mae Killan		15	N ½ of NE ¼ of Sec 4				70	"	No										SOLD FOR TAXES
State of Minnesota	Dept of Rural Credit	16	NE ¼ of SE ¼																SOLD FOR TAXES
John Knutson		17	E ½ of NW ¼ of SE ¼				80	"	"										SOLD FOR TAXES
Albert Drenda		18	SW ¼ of SE ¼				40	"	"										
John Knudson		19	SE ¼ of SE ¼				40	"	"										SOLD FOR TAXES
Daisy Mae Killan		20	W ½ of NW ¼ SE ¼				80	"	"										SOLD FOR TAXES
							640												

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 70 Mills; District No. 70 Rate 128.70 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2													
													3													
													4													
													5													
78					1409	50						1459	6											1459		1576
78					1409	50						1459	7													
78					1409	50						1459	8													
79					1427	50						1477	9											1477		1595
20					361	12						373	10	PAID IN FULL	NOV 6 1940	10043				8.73	13					
	20				247	12						259	11	PAID IN FULL	JUN 10 1940	5453		259								
	79				977	50						1027	12	PAID IN FULL	APR 18 1940	3267		1027								
	47				581							581	13	2nd Half Paid / 1st Half Paid	OCT 11 1940 / JUN 13 1940	8583				12.24						
	151				1868							1868	14	2nd Half Paid / 1st Half Paid	OCT 11 1940 / JUN 13 1940	6149		1226								
	48				594	31						625	15													
													16													
	39				482	25						507	17													
	136				1682	87						1769	18	PAID IN FULL	JUN 10 1940	5463		1769								
	79				977	50						1027	19													
	49				606	31						637	20													
333.3	645				14029	498						14527														

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson,

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1033, Assessable at 25 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25% per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	30	137	79			19.												
2	Peter & Eleanor Annie Marty		NW ¼ of NE ¼				40		"	Yes											
3	State of Minnesota		S W ¼ of NE ¼																		
4	"		S E ¼ of NE ¼																		
5																					
6	Peter & Eleanor Annie Marty		N E ¼ of NW ¼				40		"	"											
7	~~State of Minnesota~~ Peter & Eleanor Marty		NW ¼ of NW ¼																		
8	Roy S Johnston		S W ¼ of NW ¼				38	78	"	No											SOLD FOR TAXES
9	State of Minnesota		S E ¼ of NW ¼																		SOLD FOR TAXES
10																					
11	Crandall Temple		NE ¼ of S W ¼				40		"	No	"										
12	~~State of Minnesota~~ D. M. Dunnell		NW ¼ of S W ¼																		SOLD FOR TAXES
13	Dewey McMaye Dunnell		S W ¼ of S W ¼				38	77	"	Yes											SOLD FOR TAXES
14	Clarence Kordell		S E ¼ of S W ¼				40		"	No											
15																					
16	Chas Bergquen		NE ¼ of S E ¼				40		"	"											
17	Nancy Deude		NW ¼ of S E ¼				40		"	"											
18	J. E. Wiebaeck, C. Huberman & R. Wilkinson, Trustees		S W ¼ of S E ¼				40		"	"											SOLD FOR TAXES
19	John Deane		S E ¼ of S E ¼				40		"	"											SOLD FOR TAXES
20																					
							397	55													

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate 18.00 Mills (Dollars)	District No. 20 Rate 18.00 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																													
2	98					1771							1771													1771			1913
3																													
4																													
5																													
6																													
7	69					1247							1247													1247			1347
8																													
9	75					1355	48						1403																
10																													
11	97					1200	62						1262	PAID IN FULL	JUN	6	1940	8663		1262									
12																													
13	~~132~~ 79					977							977	2nd Half Paid / 1st Half Paid	NOV / JUN	12 / 17	1940 / 1940	01238 / 6029		489		488							
14	97					1200	62						1262	PAID IN FULL	OCT	1	1940	8670				1262	44						
15																													
16	98					965	49						1014	PAID IN FULL	APR	18	1940	3267		1014									
17	97					1200	62						1262	PAID IN FULL	NOV	6	1940	10044				1262	44						
18	97					1200	62						1262																
19	97					1200	62						1262	2nd Half Paid / 1st Half Paid	OCT / MAY	7 / 17	1940 / 1940	8523 / 4526		631		631							
20																													
	242 ~~645~~ 642					12315	407						12722																

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Bowen of Nelson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100s	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	M. P. Gallagher		NE ¼ of NE ¼	31	137	77	40		no	No											
2	Herman Hill		NW ¼ of NE ¼				40			Yes											
3			S W ¼ of NE ¼				40			"											
4	M. P. Gallagher		S E ¼ of NE ¼				40			No											
5																					
6	Matt Patson		NE ¼ of NW ¼				40			Yes											
7	Victor Nikkari		NW ¼ of NW ¼				38.76			"											
8	"		S W ¼ of NW ¼				39.11			"											
9	Matt Patson		S E ¼ of NW ¼				40			"											
10																					
11	John P. Russell		NE ¼ of S W ¼				40			"											
12	Lahja Davidson		NW ¼ of S W ¼				39.47			"											
13	John P. Russell		S W ¼ of S W ¼				39.85			"											
14	"		S E ¼ of S W ¼				40			"											
15																					
16	Elmer & Amy Dildmark		NE ¼ of S E ¼				40			No											
17	John P. Russell		NW ¼ of S E ¼				40			Yes											
18	"		S W ¼ of S E ¼				40			"											
19	Elmer & Amy Dildmark		S E ¼ of S E ¼				40			No											
20																					
							637.16														

	Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate ..... Mills (Dollars)	District No. 30 Rate 128.96 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.87 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	78					965	50						1015	PAID IN FULL	JUN 14 1940	5901		1015								
2	161					1992							1992	PAID IN FULL	OCT 16 1940	8670				2561	133					
3	46					569							569	PAID IN FULL	OCT 16 1940											
4	78					965	50						1015	PAID IN FULL	JUN 14 1940	5901		1015								
5																										
6	161					1992							1992	PAID IN FULL	MAY 14 1940	4200		1992								
7	192					2375							2375	PAID IN FULL	NOV 12 1940	10133				3377	118					
8	81					1002							1002	PAID IN FULL	NOV 12 1940											
9	46					569							569	PAID IN FULL	MAY 14 1940	4200		569								
10																										
11	46					569							569	2nd Half Paid / 1st Half Paid	OCT 5 1940 / JUN 22 1940	8406 / 6460		284		284		1361	109			
12	110					1361							1361	PAID IN FULL	DEC 13 1940	10694										
13	58					717							717	2nd Half Paid / 1st Half Paid	OCT 5 1940 / JUN 22 1940	8406 / 6460		1107		1107						
14	121					1497							1497	2nd Half Paid / 1st Half Paid	OCT 5 1940 / JUN 22 1940	8406 / 6460										
15																										
16	78					965	50						1015	PAID IN FULL	JUN 25 1940	6734		1015								
17	78					965							965	2nd Half Paid / 1st Half Paid	OCT 5 1940 / JUN 22 1940	8406 / 6460		965		965						
18	70					866							866	1st Half Paid	JUN 22 1940											
19	116					1435	74						1509	PAID IN FULL	JUN 25 1940	6734		1509								
20																										
	1520					18804	224						19028													

Form 4 CD BURR-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Swan O. Ness		1 NE ¼ of NE ¼	37	137	29	40	70	Yes											
"		2 NW ¼ of NE ¼				40		"											
		3 S W ¼ of NE ¼				40		"											
~~Martha Grimager~~ Ora Corey		4 S E ¼ of NE ¼				40		No											SOLD FOR TAXES
		5																	
~~Sophie Leonard & Mile Oldmark~~ Sophie Leonard Oldmark		6 NE ¼ of NW ¼				40		Yes											SOLD FOR TAXES
State of Minnesota		7 NW ¼ of NW ¼																	
State of Minn. (Dept. of Rural Credit)		8 S W ¼ of NW ¼																	
~~Sophie Leonard & Mile Oldmark~~ Sophie Leonard Oldmark		9 S E ¼ of NW ¼				40		"											SOLD FOR TAXES
		10																	
" "		11 NE ¼ of S W ¼				40		"											SOLD FOR TAXES
State of Minn. (Dept. of Rural Credit)		12 NW ¼ of S W ¼																	
Mike Anderson		13 S W ¼ of S W ¼				40		No											SOLD FOR TAXES
~~Sophie Leonard & Mile Oldmark~~ Sophie Leonard Oldmark		14 S E ¼ of S W ¼				40		Yes											SOLD FOR TAXES
		15																	
~~Stephen S. Skiff~~ John Nilson & Howard Hudson		NE ¼ of S E ¼				40		No											
John A. Nilson		17 NW ¼ of S E ¼				40		Yes											SOLD FOR TAXES
"		18 S W ¼ of S E ¼				40		"											SOLD FOR TAXES
"		19 S E ¼ of S E ¼ less 1 acre				39		"											SOLD FOR TAXES
		20																	
						517													

Valuations by School Districts as Equalized by Tax Commission: District No. 19 Rate ..... Mills	District No. 20 Rate 23.40 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	58				717							717	1	1st Half Paid OCT 30 1940 / 2nd Half Paid MAY 29 1941	9442				1521						
	141				1744							1744	2	1st Half Paid OCT 30 1940 / 2nd Half Paid MAY 29 1941	14952		1521								
	47				581							581	3	1st Half Paid OCT 30 1940 / 2nd Half Paid MAY 29 1941											
	127				1571	81						1652	4	Paid in Full SEP 24 1940 / Paid in Full SEP 21 1940	8794 / 8176				1652	50					Sold for Taxes
													5												
	70				866							866	6	PAID IN FULL DEC 4 1940	10499						866	69			
													7												
													8												
	47				581							581	9	PAID IN FULL DEC 4 1940	10499						581	46			
													10												
	58				717							717	11	PAID IN FULL DEC 4 1940	10499						717	57			
													12												
	78				965	50						1015	13												
	221				2734							2734	14	PAID IN FULL DEC 4 1940	10499						2734	220			
													15												
	78				965	50						1015	16										101		1016
	58				717							717	17												
	47				581							581	18												
	~~86~~ 98				1212							1212	19												
													20												
	~~1116~~ 1138				13951	181						14132													

Form 6 CD Buff-Rose Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Wilson

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements, and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
						Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Dr. A. Auro		1 NE ¼ of NE ¼	33	137	79	40		no	No										SOLD FOR TAXES
Luella Duke 1/7, Pat Hogan 1/7, Peg Hogan 1/7		2 NW ¼ of NE ¼				40			yes										
" " "		3 SW ¼ of NE ¼				40			"										
Dr. A. Auro		4 SE ¼ of NE ¼				40			No										SOLD FOR TAXES
		5																	
R. L. LaPlant Adm for Dr. N. Brown, decd.		6 NE ¼ of NW ¼				40			"										
J. D. Brown		7 NW ¼ of NW ¼				40			"										
"		8 SW ¼ of NW ¼				40			"										
R. L. LaPlant Adm for Dr. N. Brown, decd.		9 SE ¼ of NW ¼				40			"										SOLD FOR TAXES
		10																	
J. D. Brown		11 NE ¼ of SW ¼				40			"										
		12 NW ¼ of SW ¼				40			"										
Edwin R. & Mary E. Dropping		13 SW ¼ of SW ¼				40			yes										
" "		14 SE ¼ of SW ¼				40			"										
		15																	
Louis Barlow Jr. Trustee for Helen Duke Johnson Irrevocable Trust		16 NE ¼ of SE ¼				40			"										
" "		17 NW ¼ of SE ¼				40			"										
Peter Dropping		18 SW ¼ of SE ¼				40			"										
"		19 SE ¼ of SE ¼				40			"										
		20																	
		Grand Total				640													
						874.70													

Valuations by School Districts as Equalized by Tax Commission: District No. 49 Rate 1.4 Mills	District No. 20 Rate 23.98 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
116					1485	74						1509	1	2nd Half Paid OCT 5 1940	6407										
120					1484							1484	2	1st Half Paid JUN 18 1940	6304		1243		1243						
81					1002							1002	3	2nd Half Paid OCT 5 1940 / 1st Half Paid JUN 18 1940											
97					1200	62						1262	4												
													5												
78					965	50						1015	6												
78					965	50						1015	7	PAID IN FULL MAY 21 1940	4582		2030								
78					965	50						1015	8	PAID IN FULL MAY 21 1940											
78					965	50						1015	9												
													10												
78					965	50						1015	11	PAID IN FULL MAY 21 1940	4582		2030								
78					965	50						1015	12	PAID IN FULL MAY 21 1940											
70					866							866	13	2nd Half Paid OCT 19 1940 / 1st Half Paid JUN 6 1940	8891 / 6678		791		791						
58					717							717	14	2nd Half Paid OCT 19 1940 / 1st Half Paid JUN 6 1940											
													15												
98					1212							1212	16	PAID IN FULL JUL 1 1940											
58					718							718	17	PAID IN FULL JUL 1 1940	7453				1980	39					
58					718							718	18	2nd Half Paid OCT 19 1940 / 1st Half Paid JUN 6 1940	8891 / 6678		1603		1603						
201					2487							2487	19	2nd Half Paid OCT 19 1940 / 1st Half Paid JUN 6 1940											
													20												
1425					17629	436						18065													
17275	6076			386652	8393							395045													

FORM: 5 C BALLARD-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1939.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

		Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Attached Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 40 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
In Whose Name Assessed	To Whom Transferred							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		Fred's Acres Lots 3 & 4 - Sec 7-137-79																
William Lauritzen		1	1			19	No											
"		2	2				"											
"		3	3				"											
"		4	4				"											
"		5	5				"											
State of Minnesota		6	6				"											SOLD FOR TAXES
John B. Norman		7	7				"											
State of Minnesota		8	8				"											SOLD FOR TAXES
		9																
		10																
		11																
		12																
		13																
		14																
		15																
		16																
		17																
		18																
		19																
		20																
		99																

	Valuations by School Districts as Equalized by Tax Commission: District No. 44 Rate 40.....Mills	District No. 20 Rate .....Mills	District No.....Rate.....Mills	District No.....Rate.....Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption .....Mills	State Tax on Non-Homestead 6.2 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
In Whose Name Assessed	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Fred's Acres Lots 3 & 4 - Sec 7-137-79																										
William Lauritzen 1	30					5.87	19						6.06	1st Half Paid	APR. 20 1940										3.03	3.27
" 2	26					5.09	17						5.26	1st Half Paid	APR. 20 1940										2.63	2.84
" 3	16					3.13	10						3.23	1st Half Paid	APR. 20 1940	33722		1.05							1.61	1.74
" 4	16					3.13	10						3.23	1st Half Paid	APR. 20 1940										1.61	1.74
" 5	16					3.13	10						3.23	1st Half Paid	APR. 20 1940										1.62	1.75
State of Minnesota 6																										
John B. Norman 7																										
State of Minnesota 8	16					3.13	10						3.23	PAID IN FULL	MAY 29 1940	33611		3.23								
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
99	120					23.48	76						24.24													