

ASSESSMENT & TAX LIST

**Wilson**  
**1944**

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,  
APR 6 1944.

CASS County, Minn., 1944.

*Lewis Walton* Assessor of the *County of Wilson*  
According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books

for the said *County* for the year 1944, 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. *Lewis Walton* County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

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

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

**Sec. 272.02.** By whom listed. Personal Property shall be listed in the manner following:  
1. Every person of full age, and sound mind, being a resident of this state, shall list all of his personal property in the name of his principal, agent, by such agent in the name of his principal, as merchandise.  
**Sec. 272.26. Where listed.** Except as otherwise in this chapter provided, personal property shall be listed or intimated in the county, all houses and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, \*\*\*.

**Sec. 272.27. Certain personal property; where listed.** All household goods and furniture, including clocks, musical instruments, and other personal property used by the owner for personal and domestic purposes, or for the furnishing of equipment of the family residence, shall be listed and assessed in the district where the same are located.  
**Sec. 272.29. Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is conducted. \*\*\*

**Sec. 272.30. Farm property of non-resident.** When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the county or other territory in which the same are situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of the owner is located.  
**Sec. 272.32. Elevators, etc.** On railroad, all elevators and warehouses, with the machinery and fixtures therein, situated upon any land of any railroad company which are not in good repair, shall be listed and assessed as personal property in the town or district where situated.

**Sec. 272.33. Pipeline companies.** Personal property of a pipeline company, including its equipment, shall be listed and assessed in the county, town, or district where the same is usually kept.  
**Sec. 272.35. Personal property of electric light and power companies in cities and villages.** Personal property of electric light and power companies having a principal place of business in a city or village, shall be listed and assessed where situated, although in this state shall be listed and assessed where situated.

**Sec. 272.37. Personal property of electric light and power companies outside the corporate limits of the city or village.** Personal property of electric light and power companies outside the corporate limits of the city or village, shall be listed and assessed in the town or district where the same are situated.  
**Sec. 272.38. Personal property of electric light and power companies in unincorporated places.** Personal property of electric light and power companies in unincorporated places, shall be listed and assessed in the town or district where the same are situated.

**Sec. 272.40. Assignees and receivers.** Personal property in the hands of an assignee or receiver, shall be listed and assessed at the place of listing before his appointment.  
**Sec. 272.41. Personal property remaining from one county, town, or district.** Personal property remaining from one county, town, or district, shall be listed and assessed in the county, town, or district where it is usually kept.

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

**Sec. 272.02.** By whom listed. Personal Property shall be listed in the manner following:  
1. Every person of full age, and sound mind, being a resident of this state, shall list all of his personal property in the name of his principal, agent, by such agent in the name of his principal, as merchandise.  
**Sec. 272.26. Where listed.** Except as otherwise in this chapter provided, personal property shall be listed or intimated in the county, all houses and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, \*\*\*.

**Sec. 272.27. Certain personal property; where listed.** All household goods and furniture, including clocks, musical instruments, and other personal property used by the owner for personal and domestic purposes, or for the furnishing of equipment of the family residence, shall be listed and assessed in the district where the same are located.  
**Sec. 272.29. Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is conducted. \*\*\*

**Sec. 272.30. Farm property of non-resident.** When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the county or other territory in which the same are situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of the owner is located.  
**Sec. 272.32. Elevators, etc.** On railroad, all elevators and warehouses, with the machinery and fixtures therein, situated upon any land of any railroad company which are not in good repair, shall be listed and assessed as personal property in the town or district where situated.

**Sec. 272.33. Pipeline companies.** Personal property of a pipeline company, including its equipment, shall be listed and assessed in the county, town, or district where the same is usually kept.  
**Sec. 272.35. Personal property of electric light and power companies in cities and villages.** Personal property of electric light and power companies having a principal place of business in a city or village, shall be listed and assessed where situated, although in this state shall be listed and assessed where situated.

**Sec. 272.37. Personal property of electric light and power companies outside the corporate limits of the city or village.** Personal property of electric light and power companies outside the corporate limits of the city or village, shall be listed and assessed in the town or district where the same are situated.  
**Sec. 272.38. Personal property of electric light and power companies in unincorporated places.** Personal property of electric light and power companies in unincorporated places, shall be listed and assessed in the town or district where the same are situated.

**Sec. 272.40. Assignees and receivers.** Personal property in the hands of an assignee or receiver, shall be listed and assessed at the place of listing before his appointment.  
**Sec. 272.41. Personal property remaining from one county, town, or district.** Personal property remaining from one county, town, or district, shall be listed and assessed in the county, town, or district where it is usually kept.

**Sec. 272.03. Minnesota Statutes 1941. Assessment; Mode.** The county auditor shall annually provide the necessary assessment books and corresponding forms for the use of the assessors. He will also provide the necessary forms for the listing of personal property, showing the names of the owners to him known, and if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The 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 Commissioner of Taxation 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 such service fee as may be fixed by law, and shall receive for each mile necessarily traveled in going from his home to 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.

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

**Sec. 272.02.** By whom listed. Personal Property shall be listed in the manner following:  
1. Every person of full age, and sound mind, being a resident of this state, shall list all of his personal property in the name of his principal, agent, by such agent in the name of his principal, as merchandise.  
**Sec. 272.26. Where listed.** Except as otherwise in this chapter provided, personal property shall be listed or intimated in the county, all houses and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, \*\*\*.

**Sec. 272.27. Certain personal property; where listed.** All household goods and furniture, including clocks, musical instruments, and other personal property used by the owner for personal and domestic purposes, or for the furnishing of equipment of the family residence, shall be listed and assessed in the district where the same are located.  
**Sec. 272.29. Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is conducted. \*\*\*

**Sec. 272.30. Farm property of non-resident.** When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the county or other territory in which the same are situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of the owner is located.  
**Sec. 272.32. Elevators, etc.** On railroad, all elevators and warehouses, with the machinery and fixtures therein, situated upon any land of any railroad company which are not in good repair, shall be listed and assessed as personal property in the town or district where situated.

**Sec. 272.33. Pipeline companies.** Personal property of a pipeline company, including its equipment, shall be listed and assessed in the county, town, or district where the same is usually kept.  
**Sec. 272.35. Personal property of electric light and power companies in cities and villages.** Personal property of electric light and power companies having a principal place of business in a city or village, shall be listed and assessed where situated, although in this state shall be listed and assessed where situated.

**Sec. 272.37. Personal property of electric light and power companies outside the corporate limits of the city or village.** Personal property of electric light and power companies outside the corporate limits of the city or village, shall be listed and assessed in the town or district where the same are situated.  
**Sec. 272.38. Personal property of electric light and power companies in unincorporated places.** Personal property of electric light and power companies in unincorporated places, shall be listed and assessed in the town or district where the same are situated.

**Sec. 272.40. Assignees and receivers.** Personal property in the hands of an assignee or receiver, shall be listed and assessed at the place of listing before his appointment.  
**Sec. 272.41. Personal property remaining from one county, town, or district.** Personal property remaining from one county, town, or district, shall be listed and assessed in the county, town, or district where it is usually kept.

**Sec. 272.03. Minnesota Statutes 1941. Assessment; Mode.** The county auditor shall annually provide the necessary assessment books and corresponding forms for the use of the assessors. He will also provide the necessary forms for the listing of personal property, showing the names of the owners to him known, and if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The 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 Commissioner of Taxation 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 such service fee as may be fixed by law, and shall receive for each mile necessarily traveled in going from his home to 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.

*Wilson*

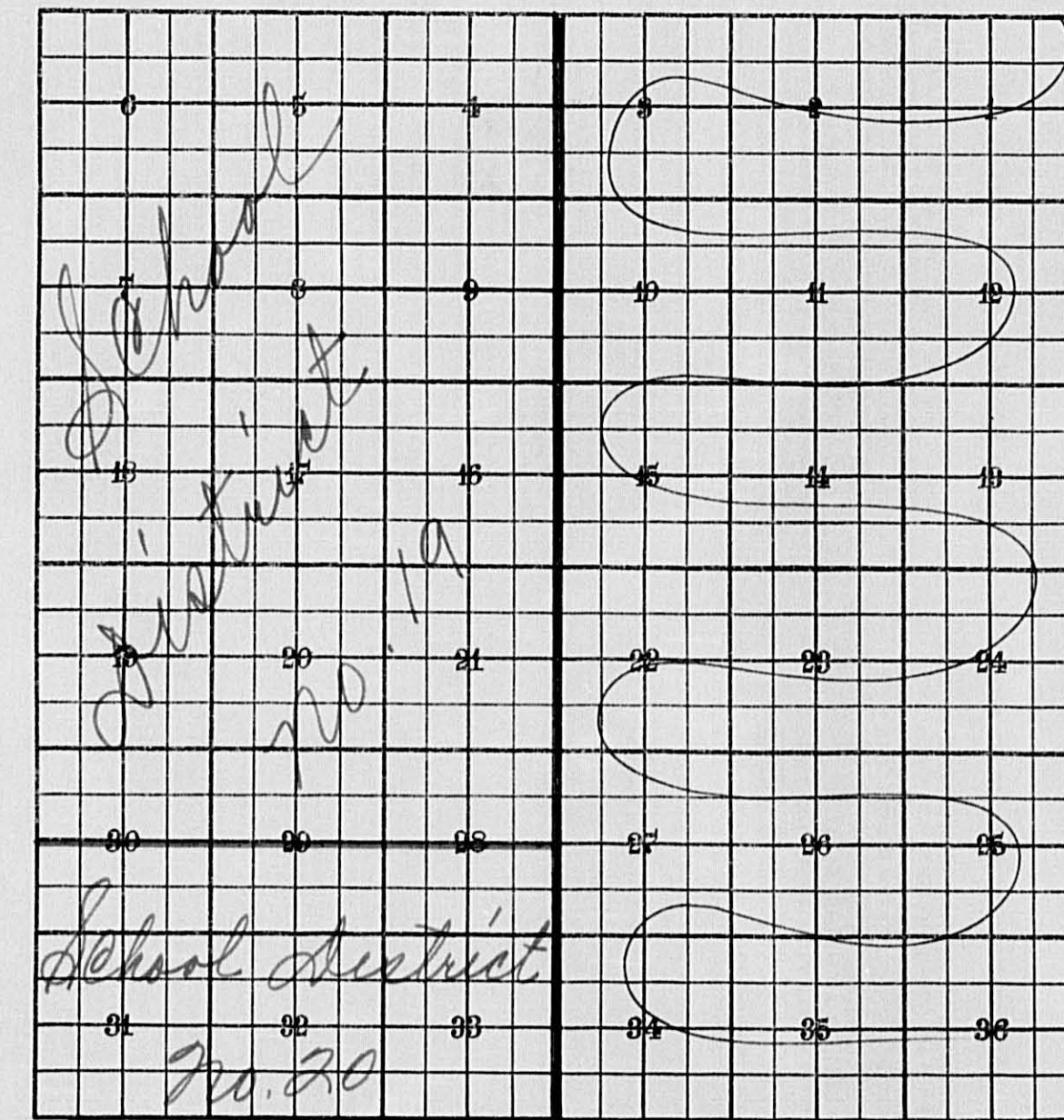
INDEX TO SECTIONS

SECTION PAGE

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

For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_ County of \_\_\_\_\_ for the Year 1943.

WILHELM DAY'S COMPANY, MINNEAPOLIS

| NAMES OF OWNERS | Bushels of Wheat | Bushels of Soy Beans | Bushels of Flax | Total No. of Bushels of Wheat, Soy Beans and Flax | ★ Tax of $\frac{1}{4}$ Mill per Bushel |      | Bushels of Corn | Bushels of Barley | Bushels of Rye | Bushels of Oats | Bushels of Buckwheat | Bushels of all Other Grains | Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains | ★ Tax of $\frac{1}{4}$ Mill Per Bushel |      | ★ Total Tax |      | REMARKS |
|-----------------|------------------|----------------------|-----------------|---|--|------|-----------------|-------------------|----------------|-----------------|----------------------|-----------------------------|---|--|------|-------------|------|---------|
|                 |                  |                      |                 |   | Dollars                                | Cts. |                 |                   |                |                 |                      |                             |   | Dollars                                | Cts. | Dollars     | Cts. |         |

Note ★ Assessors will not fill these Columns



NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1945, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Skilton in said County for the year A. D. 1944, as specified above and amounting to 100 Dollars

W. J. [Signature] County Treasurer.

Office of County Treasurer, Cass County, Minnesota

Jan. 7, 1946

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Skilton in said County for the year 1944, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, Paul A. Jewell County Treasurer.

Auditor's Office, Cass County, Minnesota

I, [Signature] Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the [Town] of [Town] for the year 1944.

WITNESS my hand and official seal, the [Date] day of [Month] 1945.

(SEAL) [Signature] County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of [Name] County Treasurer, the Tax List of the [Town] of [Town] in said County for the year 1944; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) [Signature] County Auditor.

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE July OF Wilson

| School District No. | VALUATION BY SCHOOL DISTRICTS |         |               |            |             | RATE OF STATE TAXES |             |            |            |                         | RATE OF COUNTY TAXES |            |            |                |                          | RATE OF TOWN TAXES |            |           |            |                        |            |
|---------------------|-------------------------------|---------|---------------|------------|-------------|---------------------|-------------|------------|------------|-------------------------|----------------------|------------|------------|----------------|--------------------------|--------------------|------------|-----------|------------|------------------------|------------|
|                     | Dollars                       | Dollars | Dollars       | Dollars    | Dollars     | State Rev.          | State Sch'l | Tchr. Ins. | State Debt | Total Rate of State Tax | Rev.                 | R. & B.    | Welfare    | Bonds and Int. | Total Rate of County Tax | Rev.               | R. & B.    | Drag Tax  | State Loan | Total Rate of Town Tax |            |
|                     |                               |         |               |            |             | Mills               | Mills       | Mills      | Mills      | Mills                   | Mills                | Mills      | Mills      | Mills          | Mills                    | Mills              | Mills      | Mills     | Mills      | Mills                  | Mills      |
| 19                  |                               |         | 20852         | 106        | 2676        |                     |             |            |            | 1.56                    | 21.9                 | 6.3        | 3.5        | 19.8           | 83.                      | 5.                 | 10.        | 1.        |            |                        | 16.        |
| 20                  |                               |         | 7254          |            | 886         |                     |             |            |            |                         |                      |            |            |                |                          |                    |            |           |            |                        |            |
|                     |                               |         | <u>28,106</u> | <u>106</u> | <u>3562</u> |                     |             |            |            | <u>1.56</u>             | <u>21.9</u>          | <u>6.3</u> | <u>3.5</u> | <u>19.8</u>    | <u>83.</u>               | <u>5.</u>          | <u>10.</u> | <u>1.</u> |            |                        | <u>16.</u> |
|                     |                               |         |               |            |             |                     |             |            |            |                         |                      |            |            |                |                          |                    |            |           |            |                        |            |

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

| RATE OF SCHOOL TAXES |         |       |       |       |                         |                         |  |         |            | TAXES LEVIED |       |                 |                    |                           |      |         |  |  |  |
|----------------------|---------|-------|-------|-------|-------------------------|-------------------------|--|---------|------------|--------------|-------|-----------------|--------------------|---------------------------|------|---------|--|--|--|
| Local                | Special | Def.  | Bonds | Bonds | Total Rate of Sch'l Tax | Total Rate of all Taxes | LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS |         |            |              |       | ALL OTHER TAXES |                    |                           |      |         |  |  |  |
| 1 Mill               | Mills   | Mills | Mills | Mills | Mills                   | Mills                   | Local 1 Mill                                       | Special | State Loan | Def.         | Bonds | Bonds           | Total School Taxes | FUNDS                     | Rate | Amounts |  |  |  |
| 1.                   | 20.     | 6.2   | 3.    | 2.5   | 6.5                     | 61.7                    | 20.85  | 41704   | 12928      | 6256         | 52130 | 13554           | 128657             | State Revenue,            |      |         |  |  |  |
| 1.                   | 40.     | 6.2   | 3.    | 2.5   | 6.5                     | 81.7                    | 278  | 11128   | 1724       | 834          | 6955  | 1808            | 22727              | State School,             |      |         |  |  |  |
| 1.                   | 30.     |       |       |       | 31.                     | 131.56                  | 814  | 24420   |            |              |       |                 | 25234              | Teachers Insurance,       |      |         |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | State Debt—Non-Homestead, |      | 6212    |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | State Debt—Homestead,     |      | 4973    |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | County Revenue,           |      | 69585   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | County Road and Bridge,   |      | 20018   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | County Welfare,           |      | 111209  |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Bonds and Interest        |      | 62913   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Town Revenue,             |      | 15887   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Town Road and Bridge,     |      | 31774   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Town Drag,                |      | 3177    |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Town State Loan,          |      |         |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | School Local 1 Mill,      |      | 3177    |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | School Special,           |      | 77252   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | School State Loan,        |      |         |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Def. Sch. Dist. #1        |      | 14652   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Deficiency                |      | 7090    |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | Bonds                     |      | 59085   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    | A                         |      | 15362   |  |  |  |
|                      |         |       |       |       |                         |                         |  |         |            |              |       |                 |                    |                           |      |         |  |  |  |

Total Number of Acres 9939  
 State of Minnesota, ss. J. L. Peterson  
 COUNTY OF CASS  
 Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the July of Wilson, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1944.  
 Witness my hand and official seal, this 2 day of Jan, A. D. 1945  
J. L. Peterson County Auditor.

SEAL

3177 77252 14652 7090 59085 15362 17668 502366

Assessor's Return of

COLLECTIONS OF TAXES OF 1944, Town of Wilson, CASS COUNTY, MINNESOTA

| FUNDS   | MARCH SETTLEMENT<br>1944                     | JUNE SETTLEMENT<br>1945                        | NOV. SETTLEMENT<br>1945 | Amount Collected from<br>Nov. 1945 to First<br>Monday in Jan. 1946 | REDUCTIONS | Total Reductions<br>and<br>Collected | BALANCE<br>UNCOLLECTED | ADDITIONS | Total Uncollected<br>to First Monday in<br>January, 1946 |
|---|--|--|-------------------------|--|------------|--------------------------------------|------------------------|-----------|--|
| State Revenue,<br>State School,<br>Teachers Insurance,<br>State Debt—Non-Homestead,<br>State Debt—Homestead,          | 1906<br>628                                  | 3459<br>2746                                   |                         |  |            |                                      |                        |           |  |
| County Revenue,<br>County Road and Bridge,<br>County Welfare,<br>County Bond and Interest,                            | 8820<br>2537<br>14097<br>7975                | 38549<br>11096<br>61609<br>34853               |                         |  |            |                                      |                        |           |  |
| Town Revenue,<br>Town Road and Bridge,<br>Town Drag,<br>Town State Loan,  | 2014<br>4028<br>403                          | 8801<br>17602<br>1760                          |                         |  |            |                                      |                        |           |  |
| School Local 1 Mill,<br>School Special,<br>School State Loan<br><i>deficiency</i><br><i>B Bonds</i><br><i>A Bonds</i> | 403<br>12548<br>2118<br>1025<br>8541<br>2220 | 1761<br>40599<br>8461<br>4094<br>34118<br>8871 |                         |  |            |                                      |                        |           |  |
|   | 68363  | 278373   |                         |  |            |                                      |                        |           |  |

|                     | SCHOOL DISTRICT NO. | LOCAL 1 MILL | SPECIAL       | STAFF LOAN<br><i>due to deficiency</i> | B Bonds | A Bonds | TOTALS         |
|---------------------|---------------------|--------------|---------------|--|---------|---------|----------------|
| MARCH SETTLEMENT    | 19                  | 342          | 1834<br>10714 | 2118                                   | 1025    | 8541    | 1895<br>24960  |
|                     | Totals              | 403          | 12548         | 2118                                   | 1025    | 8541    | 26855          |
| JUNE SETTLEMENT     | 20                  | 396          | 28733         | 8461                                   | 4094    | 34118   | 85642<br>12262 |
|                     | Totals              | 1761         | 40599         | 8461                                   | 4094    | 34118   | 99904          |
| NOVEMBER SETTLEMENT |                     |              |               |  |         |         |                |
| NOVEMBER to JANUARY |                     |              |               |  |         |         |                |
| ADDITIONS           |                     |              |               |  |         |         |                |
| REDUCTIONS          |                     |              |               |  |         |         |                |

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various properties and owners like John Kater, Jr.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and payment dates.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Nelson, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Form 4 CD BAKER-BAYNE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Olga Vangness, John Kater, R. N. Isensee, John Kulla, Lizzie Gardner, and John Hanson.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for Olga Vangness, John Kater, R. N. Isensee, John Kulla, Lizzie Gardner, and John Hanson.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD WALKER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various property owners like Geo Wagner, Fred Carlson, and others.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various property owners and their tax payment details.





Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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 33 1/2 Per Cent, Class 3.

Form 4 CD WASH-DATA COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for John Kater, Adolph Anderson, Charles Jr & Lucia Lea, Regina Henschel, Federal Farm Mtyg Corp, Erwin Ellis, Mary Stichel.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes entries for John Kater, Adolph Anderson, Charles Jr & Lucia Lea, Regina Henschel, Federal Farm Mtyg Corp, Erwin Ellis, Mary Stichel.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Down of Wilson, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Form 4 CD MILLER-GAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Bettie & Fred Carlsson, George Rund, H.E. & Florence Bagley, Daniel Rush.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes entries for 1st 137, 2nd 189, 3rd 117, 4th 65, 6th 61, 7th 26, 8th 144, 9th 104, 11th 59, 12th 345, 13th 78, 14th 63, 16th 104, 17th 104, 18th 104, 19th 104, 20th 1008, 1834.

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

FORM 4 CD REVISION FEBRUARY, MINNEAPOLIS

Unplatted Real Estate Assessed at 33 1/8 Per Cent of True and Full Value; Attached Machinery at 33 1/8 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 33 1/8 Per Cent, Class 3.

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Jennie M. & Frank Ball
Ross & Mabel Gillow

Jennie M. & Frank Ball

Ross & Mabel Gillow
Erwin Ellis

Lloyd O'Connor or Erwin Ellis or Ruth Ellis
Ross & Mabel Gillow

John O'Connor

Ross & Mabel Gillow

Jennie M. & Frank Ball

Bennett H. Thompson

SEE PAGE 5



Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

Main table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

John Kater, Jr.
John Kater
John Kater, Jr.
Marion D Sherwood
John Kater, Jr.
Marion D Sherwood
John Kater, Jr.
Marion D Sherwood

5-5-35 29390

#19 288.70 520



Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD WALKER-BAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Form 4 CD HALLS-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Form 4 CD MILLER-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Rows include property owners like Lawrence & Ruby Bagley, Alfred A. & Elizabeth Price, Nancy Drenda, Albert Drenda, and others.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes and dates like '2nd Half Paid OCT 26 1945'.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Nelson, Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various property owners like Peter & Eleanor Annie Mertz, Crandall Gimple, D. M. Dunnell, etc.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for property numbers 1 through 20.





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

Form 4 CD MILLER-DAY COMPANY, MINNEAPOLIS

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Wilson, Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Joseph R. & Doris Elizabeth Gagnon
Sulla Kuto, Nat Higen, Ray Higen

J. D. Brown
State of Minnesota

J. D. Brown
Edwin R. & Mary E. Drapping

Margaret Drapping
John L. & Florie Wales
Peter Drapping

Grand Total 993963
Page Total 1378
Grand Total 4388.96

2nd Half Paid NOV 21 1945
1st Half Paid APR 23 1945
PAID IN FULL JUN 29 1945
PAID IN FULL JUN 29 1945
PAID IN FULL SEP 14 1945
PAID IN FULL SEP 14 1945
PAID IN FULL SEP 14 1945
PAID IN FULL OCT 25 1945
PAID IN FULL DEC 4 - 1945
PAID IN FULL DEC 4 - 1945
PAID IN FULL OCT 25 1945
PAID IN FULL JUN 29 1945

Cass County, Minnesota, for Taxes for the Year 1944.

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$4000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/2 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Fred's Acres

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Lot, Block, No. School District, Indicate Homestead, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

William Lauritzen (Lots 37 & 38 1/2, 1937-29)

Shed's Acres

John G. Norman (County to Charles & Lucy) State of Minnesota

State of Minnesota (County to Charles & Lucy)

265 265 106 106

114 106 19.40 32 19.72 Grand Total = 106