

ASSESSMENT & TAX LIST

Wilson

1945

DIRECTIONS TO ASSESSOR

CASS

OFFICE OF COUNTY AUDITOR,

County, Minn.,

APR 18

1945

Lewis Walton Assessor of the Town of Wilson

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Wilson for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, and make return therefor 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. C. PETERSON 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. 273.01. *** Personal Property shall be listed and assessed annually with real property on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. 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 the town or district in which the property is located, shall list all of his *** personal property.
2. If a decedent has died, the personal property of the decedent, including all monies and other personal property in such decedent's estate, shall be listed by his personal representative.
3. If a partnership is a partner in such business, the personal property of the partnership shall be listed by the trustees of the estate of a deceased partner, by the executor or administrator.
4. The property of a corporation whose assets are in the hands of a trustee, receiver, or assignee, shall be listed by such trustee, receiver, or assignee.
5. The property of a body politic or corporation, by the proper agent thereof.
6. The property of a firm or company, by a partner or agent thereof.
7. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

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

Sec. 273.27. Certain personal property: where listed. All household goods and furniture, including clocks, musical instruments, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family and in which the owner has an interest, shall be listed where the same is usually kept.

Sec. 273.28. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed where the same is usually kept, or in the town or district where the same is carried on ***.

Sec. 273.29. Farm property of non-resident. When the owner of personal property in the hands of a non-resident, or in the hands of a partner or agent, or in the hands of a trustee, receiver, or assignee, is in this state, the same shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other personal property used in the operation of a railroad, and all other personal property of a railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline companies. Personal property of *** gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually carried on ***.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies, or of other companies which are operated for the purpose of generating, transmitting, distributing, or conveying electric energy, shall be listed and assessed in the city or village in which the principal place of business of such company is located.

Sec. 273.37. Personal property of electric light and power companies in townships. Personal property of electric light and power companies, or of other companies which are operated for the purpose of generating, transmitting, distributing, or conveying electric energy, shall be listed and assessed in the township in which the principal place of business of such company is located.

Sec. 273.45. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of the business before his appointment.

Sec. 273.47. Personal property removed from one county, town, or district to another. Personal property removed from one county, town, or district to another, shall be listed and assessed in the county, town, or district to which it is removed.

Wilson, Cass

Sec. 273.03. Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books for the use of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, a list of all real property in the county, subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of the township, range, and section in which the property is located, and the personal property assessment book, the list of real property becoming subject to assessment and taxation, as provided by law, shall be prepared on 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 for his services the sum of four dollars per day for each day necessarily consumed in attending such meetings, and mileage at the rate of five cents per mile. The assessor's salary shall be paid out of the county treasury upon the warrant of the county auditor.

Sec. 272.04. If the assessor, in assessing property, has any 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, he shall refer the matter to the county board of equalization; and if between different counties, or places in different counties, by the Department of Taxation ***.

Sec. 272.25. Lists to be verified. Every assessor shall cause to be verified upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall so verify the same in person, or by a duly authorized agent, and shall file the same in his possession or under his control which *** he is required to list for taxation as agent or attorney, executor, parent, trustee, or guardian of an infant, or as receiver or assignee, or as receiver or trustee, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor has any 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, he shall refer the matter to the county board of equalization; and if between different counties, or places in different counties, by the Department of Taxation ***.

Sec. 273.120. Assessor may enter dwellings, etc. Any officer authorized by law to be made as a basis of imposing or reducing taxes, or in assessing property, shall have the right to enter any dwelling, house, building, or structure, and view the same and the property therein, and to examine and take possession of any personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, executor, parent, trustee, or guardian of an infant, or as receiver or assignee, or as receiver or trustee, or in any other capacity ***.

Sec. 273.121. Classification of property-Subdivision 1. Motor vehicles shall be classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be listed and assessed at fifty per cent of its true and full value. If unlisted, it shall be assessed at the true and full value. Motor vehicles shall be listed and assessed at fifty per cent of its true and full value. If unlisted, it shall be assessed at the true and full value.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property, shall be listed and assessed at fifty per cent of its true and full value. If unlisted, it shall be assessed at the true and full value.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise, and other personal property, shall be listed and assessed at fifty per cent of its true and full value. If unlisted, it shall be assessed at the true and full value.

Subdivision 5. Class 4. All property not included in the preceding classes shall be listed and assessed at fifty per cent of its true and full value.

Sec. 163.06. Sub. 7. Motor Vehicles which have been *** frozen by the Federal Government *** shall be assessed and valued at 5 per cent of the true and full value thereof.

Sec. 273.05. Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books for the use of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, a list of all real property in the county, subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of the township, range, and section in which the property is located, and the personal property assessment book, the list of real property becoming subject to assessment and taxation, as provided by law, shall be prepared on 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 for his services the sum of four dollars per day for each day necessarily consumed in attending such meetings, and mileage at the rate of five cents per mile. The assessor's salary shall be paid out of the county treasury upon the warrant of the county auditor.

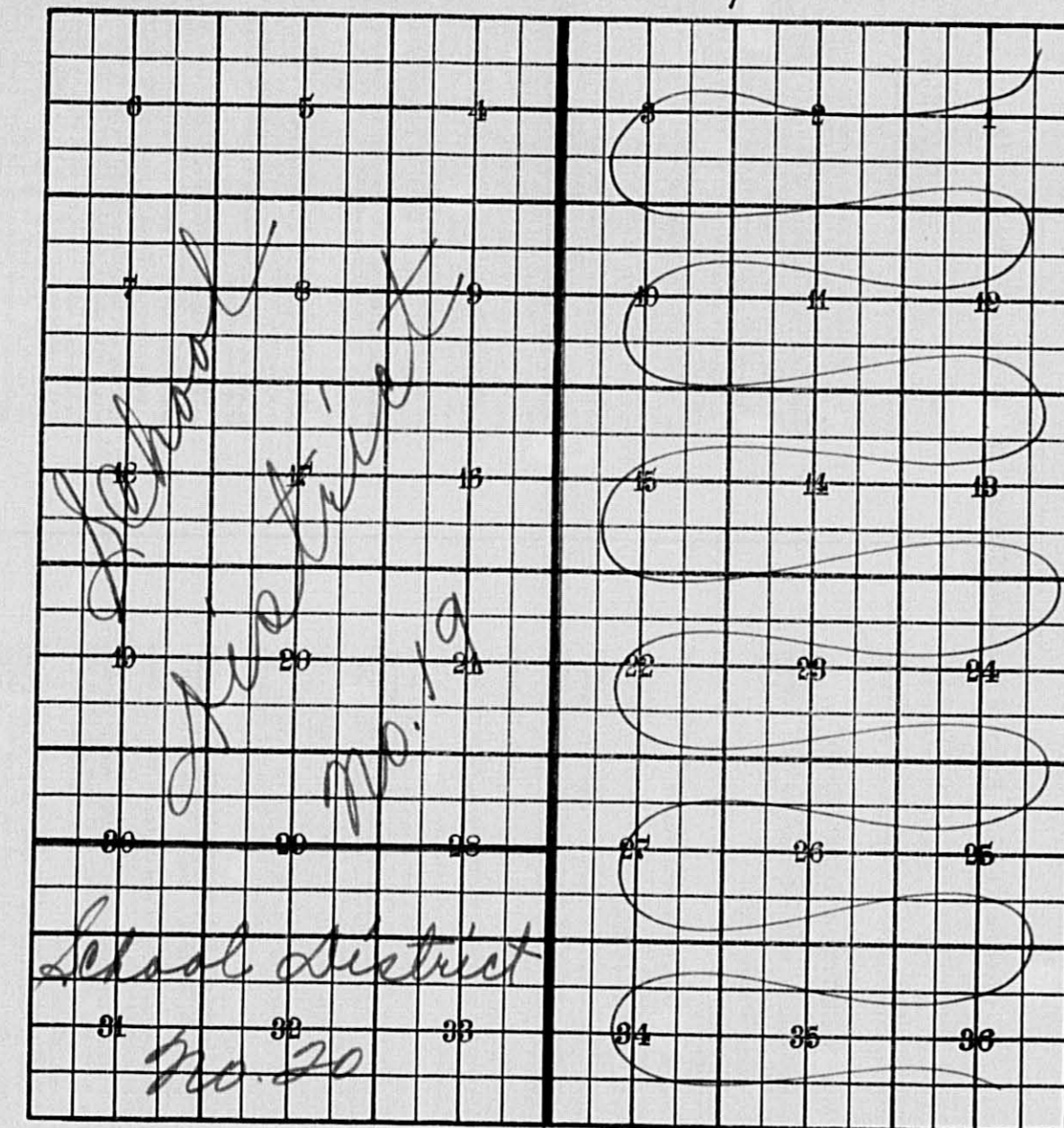
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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 127 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 Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of $\frac{1}{4}$ 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

Wilson Township 1945 book

To the Assessor:

Please divide the following true and full value between the two descriptions listed below. These descriptions were formerly in one piece and assessed as one but must now be assessed separately:

True and full value: \$ 39 Land
 \$ 53 Buildings
 \$ 92 total

Please indicate homestead exemption if it is allowable.

Divide between:

- ✓ S. P. Hanson 3 acres of SW 1/4 of NE 1/4 Section 6-137-29 (Page 4) *23 Non-Home*
- ✓ and: Charles Thyr 2 acres of SW 1/4 of NE 1/4 Section 6-137-29 (Page 4) *16 53 Homestead*

*nw 2 acres to Charles Thyr
 Bldg to Thyr.
 Land value 16
 Bldg 53*

S. P. Hanson 3 acres 23

*Marjorie & Harold Burkin
 6 acres of W 1/2 of NW 1/4 of NE 1/4 6-137-29*

Stella Germain 2 acres of W 1/2 of NW 1/4 of NE 1/4 6-137-29

*Marjorie & Harold Burkin
 6 acres W 1/2 of NW 1/4 - Less 8 - Less 6 - Less 2
 6-137-29*

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

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS							LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						
		SUBDIVISION		Sec. or Lot	Town or Range	Number of Acres of Land			SUBDIVISION		Sec. or Lot	Town or Range	Number of Acres of Land		
Swanson Vern	19	N E 1/4 - NE 1/4		4	137 29	39 23									
Swanson Vern		N. W. 1/4 - NE 1/4		4	137 29	39 47									
Swanson Vern		S. W. 1/4 - NE 1/4		4	137 29	40									
Swanson Vern		S. E. 1/4 - NE 1/4		4	137 29	40									
Swanson Vern		N 1/2 S. E. 1/4				37 33									
Burkin Marjorie + Harold	19	6 ac. W 1/2 NW 1/4 - NE 1/4		6	137 29	6									
		19 4 ac. W 1/2 NW 1/4 - NE 1/4				6 137 29									
<i>Division of Burkin & Germain, Page 3</i>															
Marjorie & Harold Burkin		<i>8 1/2 ac NW 1/4 NE 1/4 less 6 ac + 1/2 sec. N. 235' between Rd & log</i>					6	137 29	1 1/2	yes	42	600	315	14. 128.	✓
Joyce & Stella Germain		<i>2 235' of NW 1/4 NE 1/4 between Rd & log</i>					2		200	yes	20	315	315	14. 67.	✓
<i>Note - I have added the new Bldg above</i>															

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

Form 214 Miller-Davis Company, Minneapolis, State Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS

NAME OF OWNER
SCHOOL DISTRICT
DESCRIPTION OF PROPERTY
SUBDIVISION
Sec. or Lot
Town or Block
Range
Number of Acres of Land
Acres 10ths

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER
SCHOOL DISTRICT
DESCRIPTION OF PROPERTY
SUBDIVISION
Sec. or Lot
Town or Block
Range
Number of Acres of Land
Acres 10ths

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

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

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

Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
					Dollars		Dollars	Dollars
Burkin Marjorie & Harold	66 w 1/2 of N.W. 1/4 of N.E. 1/4	6	137	29		House		Entered in division great fog.

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 33 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.
Assessment of Taxable Unplatted Real Property in the Town of Wilson, County of Cass, Minn., for the Year 1945.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than \$100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS							
		Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land Acres 100s	Indicate Homestead Yes or No	True and Full Value of Land 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 Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars		
State of Minnesota (Cont. to Fred Carlton)		E 1/2 of NW 1/4 of NE 1/4 Sec. 11.5 ac.	6	13729	15.41	no	70	200				270	90	90			✓	
State of Minnesota (Cont. to Peter N. Sangness)		NW 1/4 of NE 1/4	8	13729	40.	no	150	50				200	40	40			✓	
State of Minnesota (" ")		Lot 3 less by R. Aug.	8	13729	31.82	no	100					100	20	20			✓	
		Totals					320	250				570	60	90	150			

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE *Sup* OF *Wilson*

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

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
19			20879	106	3639					1.26	21.4	8.5	36.4	17.9	84.2	5.	9.3	1.		15.3
20			7254		390															
			28133	106	4029															

N.H. 6.54

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES														
Local	Special	State Loan #1	Def. Bonds	Bonds	Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Bonds	"A" Bonds	"B" Bonds	Total School Taxes	FUNDS	Rate	Amounts			
1	15.	6.3	14.3	6.6	23.7	66.9	20.88	313.19	131.54	298.57	137.80	494.83	139.681	State Revenue,					
1	30.	6.3	14.3	6.6	23.7	81.9	374	1123.5	235.9	535.5	247.2	887.6	306.71	State School,					
1	30.				31.	132.06	764	2293.2					236.96	Teachers Insurance,					
														State Debt—Non-Homestead,		139.20			
														State Debt—Homestead,		5034			
														County Revenue,		690.50			
														County Road and Bridge,		374.24			
														County Welfare,		1174.50			
														Bonds and Interest		577.55			
														Town Revenue,		161.30			
														Town Road and Bridge,		300.04			
														Town Drag,		32.23			
														Town State Loan,					
														School Local 1 Mill,		32.26			
														School Special,		654.86			
														School State Loan,		155.13			
														Deficiency		352.12			
														"A" Bonds		162.52			
														"B" Bonds		583.59			

3226 65486 15513 35212 16252 58359 194048

5340.38

Total Number of Acres. 9947.66
 State of Minnesota, }
 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 *Sup* of *Wilson*, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1945, day of *December* A. D. 1945.
 Witness my hand and official seal, this *29th* day of *December* A. D. 1945.

Total Levy, \$5340.38

L. C. Peterson
 County Auditor.

SEAL

Assessment Roll and Tax List of Unplatted Real Property in the Township 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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, and SPECIAL TAXES. Includes handwritten entries for Swanson, Reckow, Wright, Ritchie, Kater, and tax payment records.

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____
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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS		
		Subdivision	Sec. or Lot	Town or Block	Range			Number of Acres Land	True and Full Value of Land and Structures	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 Land and Structures	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	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 Department of Taxation	District No. 19	District No. 20		District No.	Rate	Rate	Rate	Rate														Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead
John Johnson	H.B. VANGNESS & Olga VANGNESS	NE 1/4 of NE 1/4	5	137 29	42 34	19																																				
"	"	NW 1/4 of NE 1/4	2		41 80																																					
Zella P. Kater	John Kater	SW 1/4 of NE 1/4	3		40																																					
John Johnson	H.B. and Olga VANGNESS	SE 1/4 of NE 1/4	4		40																																					
R. W. Isensee		NE 1/4 of NW 1/4	6		41 37																																					
"	"	NW 1/4 of NW 1/4	7		40 74																																					
John Kalla	Harold E. & Caroline Wright	SW 1/4 of NW 1/4	8		40																																					
State of Minnesota	W. S. Wright	SE 1/4 of NW 1/4	9		40																																					
Lizzie Gardner	S. Cassina Wright	NE 1/4 of SW 1/4	11		40																																					
A. R. & Leona Maude Anderson	W. S. Wright	NW 1/4 of SW 1/4	12		40																																					
S. P. Hanson		SW 1/4 of SW 1/4 less Ry.	13		40																																					
Lizzie Gardner		SE 1/4 of SW 1/4	14		40																																					
Zella Kater	John Kater	NE 1/4 of SE 1/4	16		40																																					
"	"	NW 1/4 of SE 1/4	17		40																																					
"	"	SW 1/4 of SE 1/4	18		40																																					
"	"	SE 1/4 of SE 1/4	19		40																																					
			20																																							

Handwritten summary totals:
A 141
NH 1707
1848
31032 1118

Handwritten summary total: 32150

Handwritten notes in remarks column:
5.58 Abated
3.32 "

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____
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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY	No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION						EQUALIZED VALUES				SOLD FOR TAXES	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												REMARKS							
					True and Full Value of Land	Structures & Improvements	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homestead up to \$1000 at 20 per cent	Assessed Value of Remainder at 33 1/2 per cent	Total Assessed Value of Land Including all Structures, Improvements and Machinery	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 Department of Taxation	District No.		District No.	District No.	District No.	District Rate				District Rate	District Rate	District Rate	District Rate	District Rate															
					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Geo. Wagner	Morris Cromett	NE 1/4 of NE 1/4 Lot 1	19											1	183	3074	120	3194	1	PAID IN FULL	JUN 6 1946	6056	3194																			
Margie + Harold B. Burkins		W 1/2 of NW 1/4 of NE 1/4 less 6 ac. less 6 ac. less 6 ac.		Yes	42	600	642	128		128				2	128	2150		2150	2	PAID IN FULL	JUL 2 3 1946	9218	2150																			
Elen Wade + Hazel Lucille Basore	D. L. Hill	SW 1/4 of NE 1/4 less sold	3											3	47	790	30	820	3	PAID IN FULL	JUN 27 1946	7826	820																			
Geo. Wagner	Morris Cromett	SE 1/4 of NE 1/4	4											4	123	2066	80	2146	4	PAID IN FULL	JUN 6 1946	6056	2146																			
State of Minnesota	Cont. to Fred Carlsson	SE 1/2 of NW 1/4 of NE 1/4 less W. 5 acres	5	No	70	200		270		90	90			5	90	1512	60	1572	5	PAID IN FULL	MAR 19 1946	3238	1572																			
Alice Green		W. 5 ac of E 1/2 of NE 1/4 of NW 1/4	7											6	74	1242		1242	6	2nd half PAID OCT 1 5 1946	10961	6090		621																		
Abe White		NW 1/4 of NW 1/4	7											7																												
Jessie L. Harris		SW 1/4 of NW 1/4 Lot 5	8											8	162	2720		2720	8	PAID IN FULL	JUN 1 4 1946	6862	2720																			
Jessie L. Harris		SE 1/4 of NW 1/4	9											9	79	1326		1326	9	PAID IN FULL	JUL 1 2 1946	8656	1326																			
Wm. 235' of W. 1/2 of NW 1/4		W. 1/2 of NW 1/4	10	Yes	90	315		335		67	67			10	67	1126		1126	10	PAID IN FULL	JUN 10 1946	6088	1126																			
Blenn D. Harris	Water W. Farmum	NE 1/4 of SW 1/4 W. of scenic hwy.	11											11	44	740		740	11	PAID IN FULL	MAR 5 1946	3053	740		740																	
Sophus Anderson	Oscar Dahl	SW 1/4 of SW 1/4 Lot 6	12											12	103	1730	68	1798	12	PAID IN FULL	MAR 30 1946																					
"	"	SW 1/4 of SW 1/4 " 7, less 50x50	13											13	99	1662	66	1728	13	PAID IN FULL	MAR 5 6 1946	3691	5986																			
"	"	SE 1/4 of SW 1/4	14											14	141	2368	92	2460	14	PAID IN FULL	MAR 5 6 1946																					
"	"	SW 1/4 of SW 1/4	15											15																												
H.R. + Leona Maude Anderson		NE 1/4 of SE 1/4 less Rt. of way	16											16	53	890		890	16	PAID IN FULL	JUN 11 1946	6483	890																			
Michael Smith	H.S. + Caroline Waugh	NW 1/4 of SE 1/4	17											17	104	1746	68	1814	17	PAID IN FULL	JUN 1 2 1946	6800	3628																			
"	"	SW 1/4 of SE 1/4	18											18	104	1746	68	1814	18	PAID IN FULL	JUN 1 2 1946																					
John Kater, Jr.		SE 1/4 of SE 1/4	19											19	180	1680	66	1746	19	PAID IN FULL	JUN 1 2 1946																					
Geo. J. Profite		NE 1/4 of SE 1/4 lying west of Norway Brook	20											20	151	2536	98	2634	20	Abatement # 3189																	1746	Pen. + 8.88 Abated				
Balance of Section 6 on next Page			20											20	N 607 N 41145 1752	29424	750	30174																								

Handwritten notes and signatures at the bottom left of the page.

(according to Mr. Kuppelberg)

Handwritten note: "Pen. + 8.88 Abated"

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	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					March Settlement 1946	June Settlement 1946	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS																		
		SUBDIVISION	Sec. Lot	Town or Range	Number of Acres	Number of 100ths			True and Full Value of Land and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land 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 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	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 Department of Taxation	District No.	District No.	District No.				District No.	Rate	Rate	Rate	Rate										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars				
										17	20									20	20	cts.				cts.																												cts.	cts.		
John J. Wyrembek		1	NE 1/4 of NE 1/4	Lot 5	7	13729	850	19												1	H 13			218																																	
"		2	NW 1/4 of NE 1/4	"	7		2550													2	H 37			622																																	
Henry A. Taylor		3	SW 1/4 of NE 1/4				40													3	H 68			1142																																	
"		4	SE 1/4 of NE 1/4	"	6		3980													4	H 179			3006																																	
Soren P. Hanson	Barnes W. Koster	5	W 20 rods of Lot 9				5													5				218	08																																
Soren P. Hanson	Oscar Dahl	6	NE 1/4 of NW 1/4	"	2		190													6				84	04																																
John J. Wyrembek		7	NW 1/4 of NW 1/4	"	8		3460													7	H 50			840																																	
"		8	SW 1/4 of NW 1/4				3699													8	H 52			874																																	
Henry A. Taylor		9	SE 1/4 of NW 1/4				40													9	H 26			436																																	
Barnes W. Koster		10	40 rods on road of Lot 9																																																						
August & Alice Suhr		11	NE 1/4 of SW 1/4				40													11	H 63			1058																																	
"		12	NW 1/4 of SW 1/4				3632													12	H 57			958																																	
"		13	SW 1/4 of SW 1/4				3565													13	H 161			2704																																	
"		14	SE 1/4 of SW 1/4				40													14	H 63			1058																																	
Soren P. Hanson	Oscar Dahl	15	Lot 1				45													15				16																																	
Henry A. Taylor		16	NE 1/4 of SE 1/4				40													16	H 63			1058																																	
"		17	NW 1/4 of SE 1/4				40													17	H 63			1058																																	
Clarence N. & Marie Anderson		18	SW 1/4 of SE 1/4				40													18	H 68			1142																																	
"		19	SE 1/4 of SE 1/4				40													19	H 41			2368																																	
John J. & Florence W. Wyrembek		20	Lot 9 less 5 acres				2842													20	H 160			2688																																	
							543																																																		

Abate # 2756

SOLD FOR TAXES

H 1264
H 19
1283

21548 12

21560

10889

3000

1058

3510

2688 67

2798 due

Assessment Roll and Tax List of Unplatted Real Property in the Cass County, Minnesota, for Taxes for the Year 1945.

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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Main assessment table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS, SPECIAL TAXES, and REMARKS. Includes handwritten entries for Marion D. Sherwood, Lizzie M. Gardner, Harry C. Doodrick, Adolph W. Leseman, George + Minnie Rund, J. C. Pollock, Royal Union Life Ins. Co., Geo. + Minnie J. Rund, and N. R. Ry. Co.

Marion D. Sherwood

Royal Union Life Ins. Co.

Lizzie M. Gardner

Harry C. Doodrick

Adolph W. Leseman

George + Minnie Rund

J. C. Pollock

Royal Union Life Ins. Co.

Geo. + Minnie J. Rund

N. R. Ry. Co.

Lot 6 less 364' x 353' x 415'

Lot 4

Lot 5

Lot 2

Lot 3

Summary of taxes: \$ 844, \$ 1455, \$ 24434, \$ 298, \$ 24832

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS. Includes entries for Bettie A. + Fred Carlson, George Rund, H. E. + Florence Bagley, Julius H. + Emma Lisske, J. Earl + Leila M. Reuter, Daniel Rush.

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the ... of ... 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Main assessment 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 1946, June Settlement 1946, Penalty Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

John Kater, Jr.

Zella P. Kater John Kater
Glen R. Houston

Marion D. Sherwood
John Kater, Jr.

Marion D. Sherwood

John Kater, Jr.
Marion D. Sherwood

5718 31036

714 1779 29874 1162

31036

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Otto + Anna Bertha Puttin

Earl M. Linford + Dorothy Linford
Warren A. Hill + Rena Hill

Chas. Aug. Jokela

Henry Xulla Dan + Hermine Rozel

Lewis + Birdie Walton

Raymond Burgeson

"

"

"

"

"

5426 434

10310

1062
N.H. 714
1776

30298

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, 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 \$1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, Penalty, November Settlement 1946, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1945.

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, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Lawrence E. & Ruby Bagley
1 NE 1/4 of NE 1/4 29 137 29 40 19
2 NW 1/4 of NE 1/4 40
3 SW 1/4 of NE 1/4 40
4 SE 1/4 of NE 1/4 40

Alfred A. & Elizabeth Price
6 NE 1/4 of NW 1/4 40
7 NW 1/4 of NW 1/4
8 SW 1/4 of NW 1/4
9 SE 1/4 of NW 1/4 40

Nancy Trende
10 W 1/2 of S 1/2 of NE 1/4 of SW 1/4 10 20
Albert Trende
11 E 1/2 of S 1/2 of NE 1/4 of SW 1/4 10
Chas. Berggren
12 NW 1/4 of SW 1/4 40
Lawrence & Earl Bush
13 SW 1/4 of SW 1/4 40
14 SE 1/4 of SW 1/4 40

Lawrence E. & Ruby Bagley
16 NE 1/4 of SE 1/4 40
17 E 1/2 of NW 1/4 of SE 1/4
18 SW 1/4 of SE 1/4 40
19 SE 1/4 of SE 1/4 40
20 W 1/2 of NW 1/4 of SE 1/4 500

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

N 198 63 6818 #19
774 208 657 9517 #20
406-720 16330 557

1st Half Paid JUL 1 1 1946 9095
2nd Half Paid AUG - 6 1946 10220
1st Half Paid JUL 1 1 1946 9095
2nd Half Paid AUG - 6 1946 10220
1st Half Paid JUL 1 1 1946 9095
2nd Half Paid AUG - 6 1946 10220
1st Half Paid JUL 1 1 1946 9095
2nd Half Paid AUG - 6 1946 10220

Balance Paid OCT 21 1946 9603
Part Paid JUL 1 1 1946 11101
Balance Paid OCT 21 1946 11101
Part Paid JUL 1 1 1946

2nd Half Paid AUG - 6 1946 10219
1st Half Paid JUL 1 1 1946 9095

no money

16887

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____, Minnesota, for Taxes for the Year 1945.

Cass County, Minnesota, for Taxes for the Year 1945.

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 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1945.

Form 4 CD - 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, 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 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

Swan O. Ness
Richard V. Parker
Sophie + Leonard Widmark
John Nelson

639

1182
229
1411
18634 150
18784

Handwritten notes and dates: 2nd Half Paid SEP 30 1946, 1st Half Paid JUL 1 2 1946, PAID IN FULL JUN 21 1946, JUL 1 1946.

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

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, and various tax and payment columns.

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 1/3 Per Cent of True and Full Value, Homesteads, up to True and Full Value of \$1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33 1/3 Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

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 GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1946, June Settlement 1946, Penalty, November Settlement 1946, Penalty, Collections to First Monday in January 1947, Penalty, Delinquent on First Monday in January 1947, Total Delinquent Tax and Penalty, REMARKS.

William Sawitzon J. J. Lumaden
" " " " " " " "
" " " " " " " "
" " " " " " " "
" " " " " " " "
Charlie Ship
John G. Norman
Charlie Ship

Subdivision (lots 3 & 4 Sec. 7-137-29)

77N 106 1940 74 2014
Grand Total 106

