

MEMORIAL OF THE
VII. of Federal Dent
1938

Form C

Auditor's Office, Cass County, Minnesota.

Treasurer's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village of Federal Hamlet in said County, for the year 1938.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village of Federal Hamlet in said County for the year 1938, as specified above, and amounting to \$2,025.94

Witness my hand and official seal this 31st day of December, 1938.
L. C. Peterson
 County Auditor.

Two thousand twenty five and 94/100 DOLLARS.
W. T. McKeown
 County Treasurer.

(SEAL)

Office of County Treasurer, Cass County, Minnesota.

Auditor's Office, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the _____ of _____ in said County, for the year 1938, and that I have compared the said list with the statements received for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.

Sirs: I herewith return to you the Tax List for the Village of Federal Hamlet in said County, for the year 1938, 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 received the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

W. T. McKeown
 County Treasurer.

(SEAL)

County Auditor.

NAMES OF OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS	
						True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land including all Structures, Improvements and Machinery		Assessed Value of Land Including all Structures, Improvements and Machinery
						Dollars	Dollars	Dollars	Dollars	Dollars	

TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

Levied in the Village of Federal Dam

Cass County, State of Minnesota.

Table with columns for Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, and Rate of Town, City or Village Taxes. Includes handwritten entries for property values and tax rates.

Table for Rates and Taxes, including School Taxes and Taxes Levied. Columns include Local Mill, Special, State Loan, and various fund amounts. Includes handwritten entries for 'Deficiency Building' and other tax items.

Notarization text: I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the Village of Federal Dam in said County, year A. D. 1938.



Handwritten notes: 138.95, 144.76

Vertical text on the right side: Total No. Acres 475.74, Total Levy, \$ 2025.94, Hook Footings, \$ 2025.94

TOTAL 201679, 915, 202594

Assessor's Return

Collection of Taxes of 1938. Village of Federal Dam, Cass County, Minnesota.

NAME OF OWNERS

FUNDS	March Settlement	June Settlement	Nov. Settlement	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY			
	1937	1937	1937									
State Revenue	758	1559	1517									
State School	895	1277	1129									
Teachers' Ins. and Ret. Fund												
County Revenue	4025	8691	9157									
County Road and Bridge	278	599	495									
County Poor	3775	5978	4954									
County Bond and Interest	5400	5607	4627									
County Old Age Assistance	2591	5151	4252									
Town Revenue	3521	7586	6261									
Town Road and Bridge												
Town Mill Draying												
Town State Loan												
Town Building												
Town Fire Dept.												
School Local 1 Mill	176	380	315									
School Special	5252	10257	8487									
School State Loan	850	1897	1565									
School <i>Superintendent</i>	850	1897	1565									
School <i>Building</i>	416	1475	1628									
Money and Credits	769		746									
TOTALS	26178	57881	45846		5921	131959	70835		202594			
SCHOOL DISTRICTS	March Settlement		June Settlement		November Settlement		Forfeited Settlement		November to January		Total Collected	Balance Uncollected
School District No.	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total			
1-550	176	5252	5428	380	10257	10637	850	1897	2747	1628	4375	1565
TOTALS	176	5252	5428	380	10257	10637	850	1897	2747	1628	4375	1565

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1938.
 Sample Form for Guidance of Assessor *HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land		True and Full Value of Land Exclusive of Structures 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 Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
Samuel Adams	75	NE 1/4	6	11 1/2	32	160	Yes	5 000	1 200	6 200	800	933	1 733				
O. J. Anderson		SW 1/4	6	11 1/2	32	160	No	5 800		5 800		1 933	1 933				
Lester Howard		SE 1/4	6	11 1/2	32	160	No	6 200		6 200		2 067	2 067				
George E. Warner		N 1/2 of NE 1/4	6	11 1/2	32	80	Yes	2 800	900	3 700	740		740				
Howard Elliott		S 1/2 of NE 1/4	6	11 1/2	32	80	No	2 800		2 800		933	933			Assessed Value of Homesteads, \$3,840 x 5 equals \$19,200	
Oscar Johnson		NW 1/4	6	11 1/2	32	160	Yes	6 000	2 400	8 400	800	1 467	2 267			Assessed Value of Remainder, \$3,466 x 3 equals \$10,398	
Mary Cole		E 1/2 of SW 1/4	6	11 1/2	32	80	Yes	2 800	1 200	4 000	700		700			Total True and Full Value, \$44,598	
W. H. Benson		N 1/2 of SW 1/4	6	11 1/2	32	80	No	3 000		3 000		1 000	1 000				
A. R. Sylvester		NE 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 600	1 600	3 200	677	1 000	677				
Do.		SW 1/4 of SE 1/4	6	11 1/2	32	40	Yes	1 200		1 200	223	33	256				
								37 300	7 300	44 600	3 840	8 466	12 306				

Assessment Roll and Tax List of Unplatted Real Property in the Village of Federal Dam, 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 1938.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

State of Minnesota

Carl L. Schmidt

Village of Federal Dam

State of Minnesota

Andrew A. Nistler

Neils Abrechtson

State of Minnesota

Andrew A. Nistler

Carl L. Schmidt

John A. Johnson

Peter O. Strom

Abrechtson 630 649 #6478 #127414

Abrechtson 733 740 #6478 #127414

Assessment Roll and Tax List of Unplatted Real Property in the Village of Federal Dam, 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 1938.

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 TAX COMMISSION, Assessed Valuation Non-Homestead, Rate and Tax Less Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, Quarterly Settlement, November Settlement, Penalty, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Penalty, Total Delinquent Tax and Penalty.

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1938.
Sample Form for Guidance of Assessor **HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.**

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY			Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
		SUBDIVISION	Lot	Block		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 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 County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Frank Collins	18	Elm Knoll	1	2	Yes	600	3000	3600	900	2700	900				
E. F. Graham			2	2	Yes	550	4200	4750	1000	3750	1500				
W. Doe			3	2	No	550	5000	5550		2220	3330				
M. Douglas			4	2	Yes	550	3000	3550	888	2662	888				
John Smith			5	2	Yes	550	2600	3150	788	2362	788				
Do.			6	2	Yes	550		550	138	412	138				
J. C. Colburn			7	2	Yes	550	4000	4550	1000	3550	1330				
H. Haley			8	2	No	550		550		220	330				
George Becker			9	2	Yes	550	2950	3500	857	2643	857				
Do.			10	2	Yes	600		600	148	452	148				
						5600	24750	30350	5714	24636	8714				

PROOF
 Assessed Value of Homesteads, \$5,714 x 4 equals \$22,856
 Assessed Value of Remainder, \$3,000 x 2 3/4 equals \$7,500
 Total True and Full Value \$30,356

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam, Minnesota

Cass County, Minnesota, for Taxes for the Year 1938.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, etc.

Robert J. Maurer
Mary E. Nelson
First State Bank, Bay River
B. B. Ruppel, Grace, Lego
State of Minnesota
Mary E. Nelson, Richard O. Lois Share
O. B. & Louise Pearce

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

Table with columns: True and Full Value of Land, Structures and Improvements, True and Full Value of Buildings and other Structures, True and Full Value of Machinery Permanently Attached to Real Estate, Total True and Full Value of Land, Assessed Value of Home-Steads up to \$5000 at 25 per cent Class 3C, Assessed Value of Remainder at 40 per cent Class 4, Total Assessed Value of Land, Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the Minnesota Tax Commission

SOLD FOR TAXES

Table with columns: District No., Rate, Assessed Valuation, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX

Table with columns: SPECIAL TAXES (Ditch No.), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement, July Settlement, November Settlement, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty

450 1981
400 1771
7431
2491
65
868
983

933
17964 506

13470

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

Cass County, Minnesota, for Taxes for the Year 1938.

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 TAX COMMISSION, SOLID FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections in First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Lot, Block, No. School District, Indicate Home-stead, ASSESSOR'S VALUATION (Type and Full Value of Land, Structures & Improvements, Total True and Full Value of Land, Assessed Value of Homestead, Annual Value of Remainder, Total Assessed Value), EQUALIZED VALUES (Total Assessed Value as Equalized, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Assessed Valuation, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX), SPECIAL TAXES (Ditch No., TOTAL TAXES), PAID (WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January 1940, Delinquent on First Monday in January 1939, Penalty, Total Delinquent Tax and Penalty).

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

Cass County, Minnesota, for Taxes for the Year 1938.

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 TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Collections to First Monday in January 1940, Delinquent on First Monday in January 1940, Total Delinquent Tax and Penalty.

State of Minnesota
A.S. Martin
J.M. Austin
A.S. Martin
Christine Schneider
J.M. Austin

435 1774
1709 287 734 516
1327 40 327

516 7170 137 7307

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam, Cass County, Minnesota, for Taxes for the Year 1938.

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 TAX COMMISSION, RISE AND TAX LAW, STATE TAX ON NON-HOMESTEAD, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, and various settlement/penalty columns.

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam, Cass County, Minnesota, for Taxes for the Year 1938.

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 TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, Maps Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam

Cass County, Minnesota, for Taxes for the Year 1938.

Main assessment table with columns for Assessor's Valuation, Equalized Values, School Districts, and Total Taxes. Includes handwritten entries for owners like McRae and Beaulieu.

McRae, S. McRae, State of Minnesota, Norman Miller, Mrs. Maggie Beaulieu, Anna Horrocks

No. School District Indicate Homestead

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION. Columns include District No., Assessed Valuation, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, and Total General Tax.

PAID IN FULL JAN 13 1939

Assessment Roll and Tax List of Platted Real Property in the Village of Federal Dam, Minnesota

Cass County, Minnesota, for Taxes for the Year 1938.

Table with columns for Assessor's Valuation, Equalized Values, School Districts, and Special Taxes. Includes entries for Sam R. Prentiss, Lizzie Culbertson, and State of Minnesota. Includes handwritten notes like 'PAID IN FULL SEP 7 1939'.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19____

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.

FORM 204

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, etc.), EQUALIZED VALUATIONS, and REMARKS. Includes handwritten entries for footings 2-19.

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Federal Dam of _____, County of GASS, Minnesota, 1938

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

FORM 204

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, etc.), EQUALIZED VALUATIONS, and REMARKS. Includes handwritten entries for footings 2-19 and a final summary row.

