

ASSESSMENT & TAX LIST

Lake Shore

1939



# DIRECTIONS TO ASSESSOR.

*Wm. Brown* County, Minn., *April 20* 1939  
*Wm. Brown* Assessor of the Town of Lake Shore

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said

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.

*W. Brown* County Auditor.

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

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

**Sec. 1974. 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. 1984.** \* \* \* Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it in Sec. 1989. By law provided. Personal property shall be listed in Sec. 1989, or law provided.

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, money loaned or invested, annuities, franchises, royalties, real estate, and other property which is not assessed in this state, money loaned or invested, annuities, franchises, royalties, etc., all moneys and other personal property in vested, loaned, or deposited subject to his order, check or draft, and credits of any other person, company, or corporation, and all other property which is not assessed in this state.

2. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge, executor or administrator, or the estate of a deceased person, by the executor or administrator.

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

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

5. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as near as possible to the date of the assessment.

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

**Sec. 2005. Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer, or of a railroad, shall be listed and assessed in the county, town, or district where the same is carried on: Provided, that logs and timber cut from lands within and designed to be transported out of this state on May 1, and all other property which is not assessed in this state, shall be listed and assessed in the county where the same is carried on.

7. The property of a power company or electric light and power company shall be listed and assessed where situated, without regard to where the principal or other place of business of said company is located.

**Sec. 2015. Livestock.** Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

**Sec. 2016. Decedents.** The personal property of a deceased person shall be listed and assessed at the place of listing at the time of his death.

**Sec. 2017. Personal property of guardians.** The personal property of the guardian of a minor shall be listed and assessed where the minor resides.

**Sec. 2018. Personal property of assignees or 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. 2019. Personal property of carriers.** Personal property of a carrier of passengers or freight, or of a common carrier, shall be listed and assessed in the county, town, or district where situated, in the name of the owner, if known, and, if not known, of the carrier.

**Sec. 2020. Personal property of electric light and power companies.** Personal property of electric light and power companies shall be listed and assessed where situated, without regard to where the principal or other place of business of said company is located.

**Sec. 2021. Personal property of corporations.** The personal property of a corporation shall be listed and assessed at the place of listing at the time of its death.

ferent counties, or places in different counties, by the Minnesota tax commission, and when determined in either case shall be assessed in either case.

**Sec. 2022. Lists to be verified.** Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property which he owns, or which he has a right to possess. He shall also make separate statements in like manner of all other property which he owns, or which he has a right to possess. This chapter is required to list for taxation an agent or attorney-in-fact, partner, trustee, executor, administrator, receiver, or any other person, company, or corporation, and the assessor may list the property of such person, company, or corporation in his statement any share of the capital stock of any company or corporation which it represents, and return as its capital and property for taxation in this state.

**Sec. 2023. Examination under oath.** Whenever the assessor shall be of the opinion that the person listing property for taxation has not listed all the property which he owns, or which he has a right to possess, he may examine such person under oath in regard to the amount of the property so listed, and if he discovers any omission or error, he may make full discovery under oath, the assessor may list the property of such person, company, or corporation in his best judgment and information.

**Sec. 2024. Failure to obtain list.** In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement so made, and the person assessed shall be liable therefor as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 1927. Assessor may enter dwellings, etc.** Any other authorized by law to assess property for taxation may, when necessary, enter dwellings, houses, barns, and other buildings, and view the same and the property therein.

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

**Class 1. Real estate.** All real estate shall be listed and assessed at its true value subject to the provisions of this chapter. All real and personal property shall be listed and assessed at its true value for the purpose of assessing taxes, except that said first \$4,000.00 full and true value shall remain subject to and be taxed for the purpose of assessing taxes, and the balance of the full and true value shall be assessed at its true value for the purpose of assessing taxes.

**Class 2. All platted real estate, except as provided by class one (1) hereof.** All platted real estate, except as provided by class one (1) hereof, shall be listed and assessed at its true value for the purpose of assessing taxes, and the balance of the full and true value shall be assessed at its true value for the purpose of assessing taxes.

**Class 3. Real estate.** All real estate shall be listed and assessed at its true value for the purpose of assessing taxes, and the balance of the full and true value shall be assessed at its true value for the purpose of assessing taxes.

**Class 4. All property not listed in the preceding classes shall be listed and assessed at its true value for the purpose of assessing taxes, and the balance of the full and true value shall be assessed at its true value for the purpose of assessing taxes.**

**Class 5. All property not listed in the preceding classes shall be listed and assessed at its true value for the purpose of assessing taxes, and the balance of the full and true value shall be assessed at its true value for the purpose of assessing taxes.**

**Class 6. All property not listed in the preceding classes shall be listed and assessed at its true value for the purpose of assessing taxes, and the balance of the full and true value shall be assessed at its true value for the purpose of assessing taxes.**

Lake Shore

Section 1985. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him 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 Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending and meeting and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.















For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
**Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1939.**

FORM 34 BULLIS-BAYNE COMPANY, MINNEAPOLIS

Platted Property Assessed at 60 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

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 Class 3B.)

NAME OF OWNER	DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land Acres 100ths	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands 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							

Form C

**Auditor's Office, Cass County, Minnesota.**

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

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

L. C. Peterson  
 County Auditor.

(SEAL)

**Treasurer's Office, Cass County, Minnesota.**

Received this, the first Monday, being the First day of January, A. D. 1940, of

L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal  
Property in the Lake Shore Town of Lakeshore in said County for the year 1939, as specified above, and amounting to \$ 8960 54

Eight thousand nine hundred sixty 54 DOLLARS

W. T. McKeown  
 County Treasurer.

**Office of County Treasurer, Cass County, Minnesota.**

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Lake Shore Township of Lake Shore in said County, for the year 1939, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so 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  
 m. & m. County Treasurer.

**Auditor's Office, Cass County, Minnesota.**

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of  
W. T. McKEOWN, County Treasurer, the Tax List of the Lake Shore Town of Lakeshore in said County, for the year 1939, 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.

L. C. Peterson  
 County Auditor

(SEAL)



TABULAR SCHEDULE OF VALUATIONS,

RATES AND TAXES

Cass County, State of Minnesota.

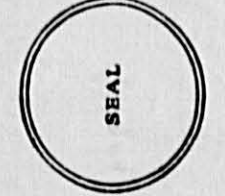
Levied in the Town of Lakeshore

170.56 / 26.02

NAME OF OWNER

Main data table with columns for Valuation by School Districts, Rate of State Taxes, Rate of County Taxes, Rate of Town, City or Village Taxes, Rate of School Taxes, and Taxes Levied. Includes handwritten entries for property value (7800), school district (30656), and various tax rates and amounts.

Vertical text block containing the Auditor's statement: 'I, L. C. PETERSON, Auditor of said County and State as aforesaid, do hereby certify that the foregoing is a true and correct schedule...' and the date 'A. D. 1939'.



County Auditor signature and name: L. C. Peterson



Assessor's Report

FORM 34 MILLER-DAY COMPANY, MINNEAPOLIS

Collection of Taxes of 1939, *Town of Lake Shore*, Cass County, Minnesota.

NAME OF OWNER

FUNDS	March Settlement 1940.	June Settlement 1940	Nov. Settlement 19....	Am't Collected from Nov. 19... to First Monday in Jan. 19...	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY			
State Revenue	3429	8761										
State School	4666	1917										
Teachers' Ins. and Ret. Fund												
County Revenue	20952	53530										
County Road and Bridge	1596	4079										
County Poor	18052	46120										
County Bond and Interest	14765	37722										
County Old Age Assistance	14047	35888										
Town Revenue	2702	6902										
Town Road and Bridge	8114	20751										
Town 1 Mill Dragging	945	2413										
Town State Loan												
Town Building												
Town Fire Patrol												
School Local 1 Mill	945	2413										
School Special	28339	72405										
State Loan School												
School												
School												
Money and Credits	2281											
TOTALS	120833	302881										
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		Total Collected	Balance Uncollected
School District No.	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special	Local 1 Mill	Special		
" " "	945	28339	29284	2413	72405						74818	
" " "												
" " "												
" " "												
" " "												
" " "												
TOTALS	945	28339	29284	2413	72405						74818	



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

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



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

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

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.











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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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.







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

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

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 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Penalty, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.



























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

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

Form 4 CD

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.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

State of Minnesota  
State of Minn (Dep of Rural Credit)  
Eva Runyon  
State of Minnesota

State of Minn (Dep of Rural Credit)

Guy R. McDiatick (Lake Marsh Co) Contract

Hattie Marsh

State of Minnesota  
Eva May Runyon  
Arthur Johnson

37341

507  
507  
548  
548







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

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.















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

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

Form 5-C BAKER-BAYNE COMPANY, MINNEAPOLIS

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 \$4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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, RATES, TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, Settlement dates (March, June, November, 1940), Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.



































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

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; Remainder at 40 Per Cent, Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, etc.), EQUALIZED VALUES, SOLD FOR TAXES.

Lake Shore Imp Co

Tingdale Bros. Sherwood Trust on Bull Lake

Charlotte M. Bobbitt & Rolf A. Schmidt, Trustees

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, Assessed Valuation Non-Homestead, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

1939

24

145 08

153 1

PAID IN FULL MAY 28 1940

15074

916 ✓

2899 159

3058

165







































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

FORM 5 C. HALL-DAY COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Lands, Structures & Improvements, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Lands, Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

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

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 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.































Assessment Roll and Tax List of Platted Real Property in the Town of Lake Shore, 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 \$4000, Assessable at 25 per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

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

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, etc.), Assessed Valuation Non-Homestead, Rate and Tax Less Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES (Ditch No., etc.), TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.























