ASSESSMENT & TAX LIST

Vil of Remer

1985

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., 1938

Wm. Peake Assessor of the Village of Remer

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village *for the year 1938, 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.

[illegible] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 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.

Sec. 1990. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

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

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

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

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. 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 carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. 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 outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

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

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. 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 any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓% and 40% of the true and full value thereof respectively.

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

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him 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 said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

Remer Village — (Lone Ash. Dist. No. 1)

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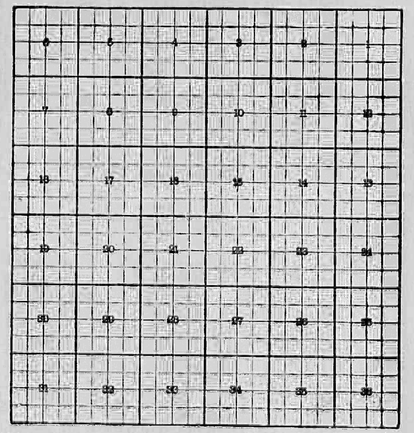
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. ..... Range No. ..... Mer. P. M.



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM E. BILLS-SATE-DEFIED, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Planted in Rows (Yes or No) and how many feet apart each way	Have the Trees been Cultivated and Kept in Good Condition by replacing Dead and Dying each year	Condition of Trees	REMARKS

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

.....
Assessor.

Dated *1938*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1938.

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of ..... Mill per Bushel Dollars	Cts.	Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns.

Assessor's Return of Exempt Real Property in the Village of Remer County of Cass, Minnesota, for the Year 1938.

FORM 2 — BLUE-BLACK INDELIBLE INK

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Valued Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements: True and Full Value of Buildings and Structures Dollars	True and Full Value of Structures and Improvements not attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Improvements Dollars	Assessed Value of Lands Including all Structures and Improvements and Machinery Dollars	REMARKS
Cons. School Dist. No. I. Co. S.W. & N.E.		1	141	26	6	00	School	300	20000	200	20500	6866	
" " " " " 26.48 A. of Lot 3					26	48	"	300			300	100	
Remer Rural Telephone Co		12	8				Office	50	500		650	220	
St. Paul's Catholic Church		11	12	11			Church	100	400		500	200	
Bethany Lutheran Church		1	1				Church	50	800		850	340	
Cong. Church	Outlot		21				Church	100	1000		1100	440	
Village of Remer	E 75 ft of 5	"	4				Village	200	10000		10200	4080	
Christian Alliance Church	E ½ of Lots 1, 2, 3, +	Gibbons Add.					Church	50	400		450	180	
English Lutheran Church	Outlot		10				Church	100	400		200	80	
							Total	1250	33200	200	34450	12506	

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 8

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	True and Full Value of Structures, Improvements and Machinery Dollars	Assessed Value Thereof after all Structures, Improvements and Machinery Dollars	REMARKS

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 Village *of* Remer *in said County, for the year 1938.*

Witness my hand and official seal this 31st *day of* December, 1938.

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

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* Remer *in said County for the year 1938, as specified above, and amounting to* $5830.07 *five thousand eight hundred thirty* 09 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940

To L. C. PETERSON, County Auditor:

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

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

..... 19 .....

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 receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

(SEAL)

County Auditor.

Assessor's Retu

FORM 2—PUBLIC AUDITOR'S OFFICE

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Remer

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Valuation of Money and Credits	Dollars	VALUATION BY SCHOOL DISTRICTS: Dollars	Value of Lands other than Town Lots including Structures: Dollars	Value of Town and City Lots including Structures: Dollars	Personal Property: Dollars	Total Value of all Property Except Money and Credits: Dollars	RATE OF STATE TAXES: State Rev. Mills	State Sch'l Mills	Testing Inv. & Pub. Prop. Mills	Total Rate of State Tax Mills	RATE OF COUNTY TAXES: Co. Rev. Mills	Co. R.&B. Mills	Co. Poor Mills	Co. Road and Bdg. Mills	Old Age Assist. Mills	Mills	Total Rate of County Tax Mills	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. Mills	Town R.&B. Mills	1 Mill Dog. Mills	Town Stale Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills
C.1.	20661			3170	18873	9613	31658	23	73	3.4	49	4.17	2.26.68	1.96	1.63	1.28		6.86	20	6				1.23				29.3
TOTAL																												

No. School District	RATE OF SCHOOL TAXES: Legal 1 Mill Mills	Special Mills	Sch'l Nat'l Loan Mills	Bal. Mills	Total Mills	Bond Issue Sch'l Tax Mills	Total Rate of Sch'l Tax Mills	TAXES LEVIED: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Levies 1 Mill	Special	Bonds	State Loans	Town School Tax	ALL OTHER TAXES: DESCRIPTION	Mills	AMOUNTS
C.1.	1.16		30	16	62	4.25		317	5787	9416	5025		1000		
	1.30		30	16	77	4.25		2649	18454	18249	2451		2423		
TOTAL															

Assessor's Fees $ 57.00

Total Taxes $ 57.00

Total Taxes $ 57.00

State of Minnesota, County of Cass.

I, [illegible] Treasurer of said County, do hereby certify that the above and foregoing is a true and correct copy of the original Tax Duplicate in my hand for the year 1918.

Witness my hand and official seal this [illegible] day of [illegible] 1918

Co. Treasurer.

Assessor's Retu

NAMES OF OWNERS

Collection of Taxes of 1938, Village of Remer, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	2680	2588	2533	767					
State School	4025	2691	3038	476					
Teachers' Ins. and Ref. Fund									
County Revenue	14622	14121	13821	4195					
County Road and Bridge	1010	976	955	290					
County Poor	10681	9736	9529	2893					
County Bond and Interest	9453	9130	8936	3371					
County Old Age Assistance	8686	8389	8211	2492					
Town Revenue	12792	12355	12092	3671					
Town Road and Bridge	3837	3709	3627	1102					
Town 1 Mill Dragging									
Town State Loan									
Town ~~Dragging~~ Int & Exp	1477	1421	1390	422					
Town ~~Non-Resid~~ Repair	639	618	604	183					
School Local 1 Mill	639	618	604	183					
School Special	18469	16911	17609	5283					
School State Loan									
School Bond & Int	10233	9884	9623	2937					
School Deficiency	19188	18532	18138	5506					
Money and Credits	4976	450	730					Add 5979 Refund 1772	
TOTALS	122799	112137	111490	32915	3618	416149	17421	7351	583009

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Bd & Int	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Bd & Int	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Bd & Int	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Bd & Int	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. C1	639	18469	10233	29485	618	16911	9884	27412	604	17609	9623	27232	183	5283	2937	8403					
" " "			19188				18532				18138				5506						
" " "																					
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TOTALS	639	18469	29421	48485	618	16911	28416	45945	604	17609	27761	45370	183	5283	8443	13709					

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 33⅓ per cent, Class 3.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Rods	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Fastened to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	18	NE¼	5	114	38	160		Yes	5600	1200		6800	800	933	1733			
O. J. Anderson		SW¼	5	114	38	160		No	5800			5800		1933	1933			
Lester Howard		SE¼	5	114	38	160		No	6200			6200		2067	2067			
George E. Warner		N½ of NE¼	6	114	38	80		Yes	2800	900		3700	710		740			
Richard Elliott		S½ of NE¼	6	114	38	80		No	2800			2800		933	933			
Oscar Johnson		NW¼	6	114	38	160		Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	114	38	80		Yes	2300	1200		3500	700		700			
W. H. Benson		W½ of SW¼	6	114		80		No	3000			3000		1000	1000			
A. R. Sylvester		NE¼ of SE¼	6	114	38	40		Yes	1600	1600		3200	577	400	677			
Do.		SW¼ of SE¼	6	114	38	40		Yes	1200			1200	223	33	256			
									37300	7300		44600	3840	8466	12306			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals - - $19,200

Assessed Value of Remainder, $8,466 x 3 equals - - $25,398

Total True and Full Value. $44,598

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

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Individual Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands (Including all Structures and Improvements)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Assessed to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to maximum 20 per cent Class 3B	Assessed Value of Remainder as to 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Edward Johnson		Lot 1	141	76		40	03	61	Yes	500	400		900	180		180				SOLD FOR TAXES
2	~~Chas. H. Clement~~		" 2																		
3	G. L. Rose Inv. Co.		SW¼ NE¼ less school house		34				61	No	500	400		900		300	300				SOLD FOR TAXES
4	Earl C. Clay		SE¼ NE¼		40				61	No	300	200		500		166	166				SOLD FOR TAXES
5																					
6	Immigration Land Co.		Lot 3 less school house		13.64				61	No	150			150		50	50				SOLD FOR TAXES
7	Christine M. Greene		" 4 " Rp. R.W.		40.20				61	No	500	300		800		266	266				
8	Jed Swartkofski		2 acres of SE¼ NW¼		"				61	Yes	80	850		930	186		186				SOLD FOR TAXES
9	Chas. McKenzie		3 acres of SE¼ NW¼ (less school)		3				61	No	75			75		25	25				SOLD FOR TAXES
10																					
11	~~Sec. State Land Co.~~	Roland M. Nicks	NW¼ SW¼ and W½ of S½ platted portion, Rec. Sec. 8, Twp. 46						61	No	240			240		80	80				
12																					
13	Everett Knight		SW¼ SW¼		40				61	Yes	500			500	100		100				SOLD FOR TAXES
14	"		W½ of SE¼ of SW¼ less 1 acre		19				61	Yes	250			250	50		50				SOLD FOR TAXES
15	Everett Kelly		1 acre of W½ SE¼ SW¼		1				61	Yes	50	200		250	50		50				
16	~~Fred Sjoden~~	John T. Frost	E½ of SE¼ SW¼ less Pat. Patent (1.66)		39.76				61	Yes	200	200		400	80		80				
17	Reba Pittman		11 acr. of NW¼ SW¼		11				61	No	99			99		33	33				
18	Hallie O. McClean		NE¼ of SE¼		40				61	Yes	400	340		740	148		148				SOLD FOR TAXES
19	~~Edwards Forge~~	~~Geo. H. & Carrie E. Cochran~~	SE¼ SE¼ less 1 acre		39				61	Yes	300	100		400	80		80				
20		Irving F. Wrangle	NW¼ of SE¼ less 1 acre																		
											4147	2990		7134	874	920	1794				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 61 Rate 33⅓ Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$
1	180					7953							7953												7953	
2	261																									
3	300					4977	174						5096												5096	
4	166					2773	96						2819	46	1st Half Paid 2nd Half Paid	NOV 16 1939 JUN 8 1939	10333 5762	1410				1409	13			
5																										
6	50					870	29						849	6	PAID IN FULL	DEC 22 1939	10449					849	68			
7	266					4364	155						4519	7	PAID IN FULL	JUN 7 1939	5198	4519								
8	186					3051							3051	8											3051	
9	25					410	15						475	9											475	
10																										
11	80					1312	46						1358	11	PAID IN FULL	MAR 1 1938	14726	1358								
12																										
13	100					1641							1641	13											1641	
14	50					820							820	14											820	
15	50					820							820	15	PAID IN FULL	MAY 18 1938	3915		820							
16	80					1312							1312	16	PAID IN FULL	APR 9 1939	3648		1312							
17	33					541	19						560	17	PAID IN FULL	APR 26 1939	3795		560							
18	148					2433							2433	18	PAID IN FULL	DEC 4 - 1939	10393					2433	194			
19	80					1312							1312	19	PAID IN FULL	MAR 6 - 1939	14	1312								
20														20												
	1794					29463	534						29963													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Sum of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads (up to Amount 20 per cent Class 3B) (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	James Parker		Pt. NE¼ of NE¼ of SE¼ SE¼	4	141	26	1.00	6I	Yes	40	500		540	108		108				
2	Julia Bjorkness		S½ of SE¼ SE¼				10	6I	No	150	150		300		100	100				SOLD FOR TAXES
3	Charles Peck		Part of NW¼ SW¼				.50	6I	Yes	15	150		165	33		33				SOLD FOR TAXES
4	J. M. Spotlow & Richard Zuelow		Part of SE¼ SW¼				1	6I	No	50	200		250		83	83				
5																				
6	Christian Missionary Alliance of Twin Cities		W½ S W of S½ of SE¼ SW¼				Exempt	6I												
*	The State of Minn. & Albert W. Rich & Otto Weber		SW¼ NW¼ except part sold by Auditor				20	6I	No	200			200		66	66				
	The State Land Co.	Valerie M. Nichols	NE¼ SW¼ except part sold by Auditor, commencing 9.50 rods E of NW cor.				6.50	6I	No	100	250		350		116	116				
	General Mills Utilities Co.		S½ of NE¼ SW¼ except part sold by Auditor				20	6I	No	50	1750		1800		600	600				
	Dept. Nat'l Ch. Chapley		NW¼ SE¼ less 5 A. sold to Lee Mills				3.50	6I	No	360	60		420		140	140				
	Nye Lumber Company	Eugene Nye & Birdie Nye	NE¼ NE¼ lying S of S.W. Ry.		141	26	1.8	6I	No	200			200		66	66				SOLD FOR TAXES
	Elsie L. Greene		NE¼ NE¼ lying N of S.W. Ry.				1.8	6I	No	200			200		66	66				
	Roland J. Donnelly		55'x315'x800'x114' [illegible]		141	26	.75													
14																				
15																				
16																				
17																				
18																				
*	Considered fractional part of land parcel lying W of Sec.																			
*	100' from meander line southwesterly																			
20																				
							111.53			1365	3060		4425	141	1237	1378				
			G.I.				457.20			5509	6050		11559	1015	2157	3172				

	Valuations by School Districts as Equalized by Tax Commission: District No. 41 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	108					1777							1777	2nd Half Paid 1st Half Paid	NOV 1 3 1939 JUN 26 1939	Appd. to 6705		886		886						
2	100					1641	58						1699											1699		1886
3	33					541							541											541		
4	83					1367	48						1410	PAID IN FULL	June 23 1939	6818		1410								
5																										
6																										
*	66					1083	39						1122	PAID IN FULL	JUN 16 1939	6573		1122								
	116					1903	67						1970	PAID IN FULL	MAR 8 1939	1436	1970									
	600					9843	350						10193	1st Half Paid 2nd Half Paid	OCT 23 1939 JUN 5 1939	6864 4491		5097		5096						
	140					2297	81						2378	PAID IN FULL	DEC 14 1938		2378									
	66					1083	39						1122	PAID IN FULL	MAR 8 1939	2273	1122									
	66					1083	38						1121	PAID IN FULL	APR 24 1939	7004		1121								
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	1378					77608	720						7933 78													
						G.I.	G.I.						G.I.													
	Ct. 3172					6K. 570.37	17.54	+14 6K.					537.91													

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: SUBDIVISION	Lot	Block		Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Frank Collins	*12*	*Elm Knoll*	*1*	*2*		*Yes*	*600*	*3000*		*3600*	*900*		*900*			
E. F. Graham			*2*	*2*		*Yes*	*550*	*4200*		*4750*	*1000*	*800*	*1800*			
W. Doe			*3*	*2*		*No.*	*550*	*5000*		*5550*		*2220*	*2220*			
M. Douglas			*4*	*2*		*Yes*	*550*	*3000*		*3550*	*888*		*888*			
John Smith			*5*	*2*		*Yes*	*550*	*2600*		*3150*	*788*		*788*			
Do.			*6*	*2*		*Yes*	*550*			*550*	*138*		*138*			
J. C. Colburn			*7*	*2*		*Yes*	*550*	*4000*		*4550*	*1000*	*220*	*1220*	PROOF Assessed Value of Homesteads, $5,714 x 4 equals		$22,856
H. Haley			*8*	*2*		*No.*	*550*			*550*		*220*	*220*	Assessed Value of Remainder, $3,000 x 2½ equals		$7,500
George Becker			*9*	*2*		*Yes*	*550*	*3950*		*4500*	*857*	*85*	*942*	Total True and Full Value,		$30,356
Do.			*10*	*2*		*Yes*	*600*			*600*	*148*	*6*	*148*			
							5600	*24750*		*30350*	*5714*	*3000*	*8714*			

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Ineligible Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Previously Added to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount $5 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Dorothy M. Kelley		Original Plat	2	1	61	Yes	50	~~500~~		~~550~~	~~144~~ ~~237~~		237		144		
2	Lee E. Rowe			3		61	Yes	50			50	12		12		12		SOLD FOR TAXES
3	"			4		61	Yes	50	~~500~~		~~550~~	144 ~~237~~		137		144		SOLD FOR TAXES
4	H. A. St. Keyes			5		61	No	50	~~550~~		~~600~~		~~240~~ 216	240		251		
5	"			6		61	No	60			60		~~24~~ 24	24		24		
6	Jessie M. Swartzfager			7		61	No	100	~~1200~~		~~1400~~		~~560~~ 560	560		584		SOLD FOR TAXES
7	"			8		61	No	100										SOLD FOR TAXES
8	R. M. Nicks			9		61	No	90			90		~~36~~ 36	36		36		SOLD FOR TAXES
9	Glenn Dee			10		61	No	90	~~300~~		~~390~~		~~156~~ 156	156		162		SOLD FOR TAXES
10	State of Minnesota			11														
11	A. F. Miller			12		61	No	90	~~400~~		~~490~~		~~196~~ 204	196		204		SOLD FOR TAXES
12	John Huffman			13		61	No											
13	"			14		61	No	270	~~2200~~ 2300		~~2470~~ 2580		~~988~~ 1032	988		1032		
14	"			15		61	No											
15	Agnes Wahlstrom Dodd			16		61	No	90	~~600~~ 630		~~690~~ 720		~~288~~ 288	276		288		SOLD FOR TAXES
16	"			17		61	No	90			90		36	36		36		SOLD FOR TAXES
17	Veronica K. Zimbrunner			18		61	No	100	~~300~~ 315		~~415~~ ~~400~~		~~160~~ 160	160		166		SOLD FOR TAXES
18																		
19																		
20																		
								1280	~~6550~~ 6978		~~7830~~ 8158	~~240~~ 300	~~2472~~ 2783	2958		3083		

	Valuations by School Districts as Equalized by Tax Commission: District No. 61, Rate 19.05 Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)		Paid	Swpun Paid	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	144					75 78							75 78	1	2nd Half Paid 1st Half Paid	Month Day Year OCT 27 1939 JUN 5 1939	9107 4986		12 89		12 89						
2	12					7 15							7 15	2											2 15			
3	144					75 78							75 78	3											25 78			
4	251					44 94	1 46						46 40	4	2nd Half Paid 1st Half Paid	NOV 3 1938 JUN 16 1939	8459 2070		25 42		25 42						
5	24					4 30	14						4 44	5	2nd Half Paid 1st Half Paid	NOV 3 1938 JUN 16 1939											
6	584					104 57	3 39						107 96	6											107 96			
7														7														
8	36					6 45	21						6 66	8	PAID IN FULL	JUN 8 1939	5298		6 66									
9	162					29 01	94						29 95	9	PAID IN FULL	NOV 17 1939	10836						29 95	Abated				
10														10														
11	204					36 53	1 19						37 72	11											37 72			
12														12														
13	1032					184 78	6 00						190 78	13	2nd Half Paid 1st Half Paid	NOV 6 1938 JUN 26 1939	8559 6771		65 44		65 44		Abated	124 77	130 88	6310 5776 Stated	
14														14														
15	288					51 57	1 67						53 24	15											53 24			
16	36					6 45	21						6 66	16											6 66			
17	166					29 72	96						30 68	17	PAID IN FULL	AUG 11 1939	7722				30 68	77						
18														18														
19														19														
20														20														
	3083					557 03	16 17						568 70															

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C.

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 Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Selected as Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead to be Subtracted at per cent Class 3C (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Homestead as per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Total 1938 Taxes
		Original Plat																
A. J. Gilbertson		N½ of	1		6I	No	60	84 ~~75~~		144 ~~135~~			60	58	58		60	SOLD FOR TAXES
"		S½ of	1		6I	No												SOLD FOR TAXES
"		E½ of	2		6I	No	30	86 ~~300~~		554 ~~330~~			222	217	217		222	SOLD FOR TAXES
L. W. Sanborn		W½ of	2		6I	Yes	30	344 ~~300~~		344 ~~330~~	86	82		87	87		86	SOLD FOR TAXES
Wesley A. Cure			3		6I	No	40			48			16	16	16		16	SOLD FOR TAXES
Frank Droop			4		6I	Yes	35	83 ~~50~~		118 ~~85~~		21		21	22		22	SOLD FOR TAXES
D. M. Clement			5		6I	No	35			35			14	14	14		14	SOLD FOR TAXES
"			6		6I	No	35	335 ~~300~~		370 ~~335~~			148 ~~134~~	134	140		140	
W. A. & Kasper			7		6I	No	35	231 ~~275~~		266 ~~310~~			106 ~~104~~	104	109		109	
Christine M. Greene			8		6I	No	35	200 ~~300~~		241 ~~335~~			96 ~~94~~	94	98		98	
D. M. Clement			9		6I	Yes	200	2100 ~~2500~~		2300 ~~3000~~	786 ~~750~~			750	786		786	SOLD FOR TAXES
"			10		6I	Yes												SOLD FOR TAXES
W. A. & Kasper		Lot 11 & E½ of	10		6I	Yes	150	897 ~~500~~		1047 ~~650~~	261 ~~250~~			250	261		261	
Albertina Koeppner			12		6I	No	130			130			52	52	52		52	SOLD FOR TAXES
Nat Parker Co.			13		6I	No	120	2110 ~~1000~~		2230 ~~1130~~			892 ~~452~~	852	892		892	
~~D. M. Clement~~ Roy M. & Dorothy I. Kobold			14		6I	No	130			130			52	52	52		52	SOLD FOR TAXES
A. J. Gilbertson & B. Samson			15		6I	No	130			130			52	52	52		52	SOLD FOR TAXES
Albert D. Gilbertson			16		6I	No	150	2310 ~~2900~~		2460 ~~2350~~			984 ~~940~~	940	984		984	SOLD FOR TAXES
Leo Kenn		W½ of	3		6I	No	90	840 ~~1100~~		930 ~~990~~			372 ~~396~~	356	372		372	SOLD FOR TAXES
First State Bk. Remer		76' x 150' in NE Cor. of Blk.	3		6I	No	100	1260 ~~1000~~		1360 ~~1000~~			544 ~~500~~	520	544		544	
N. W. Bloom		Triangular piece in So. of E½ of	3		6I	No	50	105 ~~100~~		155 ~~150~~			62 ~~60~~	60	62		62	SOLD FOR TAXES
							1595 ~~1110~~ 1291			13205 ~~11430~~ 13496	~~3394~~ 1174		~~3669~~	4469			4823	

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 58½ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement	June Settlement	Penalty	November Settlement	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
					1074	35						1109													
													~~Paid~~	OCT 31 1939	9348				5248						
322					3975	129						4104													
86					1540							1540												1540	
16					786	09						795	PAID IN FULL	MAY 31 1939	9660		7.95								
22					394							394												394	
14					251	08						259												259	
140					2507	81						2588												2588	
109					1957	63						2015	2nd Half Paid 1st Half Paid	NOV 3 1938 JUN 1 8 1939	9457 6070		1008		4007						
98					1755	57						1817	PAID IN FULL	JUN 1 8 1939	5199		1817								
785					14055							14055	PAID IN FULL	DEC 30 1939	10573						14055				
261					4673							4673	2nd Half Paid 1st Half Paid	NOV 3 1938 JUN 1 8 1939	9457 6070		1966		2707						
52					931	30						961												961	
892					15971	518						16489	PAID IN FULL	JUN 13 1939	3469		1648								
52					931	30						961	PAID IN FULL	OCT 24 1939	9261				961	34					
52					931	30						961												961	
984					17619	572						18191												18191	
372					6661	216						6877												6877	
544					9740	316						10056	2nd Half Paid 1st Half Paid	NOV 1 3 1939 JUN 2 8 1939	10057 7047		5028		5028						
62					1110	36						1146												1146	1266
4823					86356	2130						88486													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	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 (Including all Improvements and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Improvements	True and Full Value of Machinery Exclusive of Mach. in Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands (including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Oliver B. Anderson		Original Plat	1	4	6I	Yes										
2	"			2		6I	Yes	270	~~1200~~ 1260	500	~~1770~~ 2030	~~442~~ 508		492	508		
3	"			3		6I	Yes										
4	Lee Benoucet			4		6I	Yes	180	~~400~~ 410		~~580~~ 608	~~145~~ 150		145	150		
5	"			5		6I	Yes										
6	Martha J. Lane			6		6I	No	180	~~500~~ 545		~~680~~ 725		~~272~~ 282	272	282		SOLD FOR TAXES
7	"			7		6I	No										SOLD FOR TAXES
8	State of Minnesota			8													
9	"			9													
10	Albertina Haugnes			10		6I	Yes	90	~~500~~ 545		~~590~~ 635	~~147~~ 154		147	154		
11	Theodore M. Kennt			11		6I	No	200	~~6000~~ 6200	100	~~6300~~ 6600		~~2520~~ 2640	2520	2640		SOLD FOR TAXES
12	"			12		6I	No										SOLD FOR TAXES
13	Axel D. Rockell		Section House	13 (block)		6I	No	45	~~300~~ 345		~~345~~ 360		~~138~~ 144	138	144		SOLD FOR TAXES
14	Katie Richards			14		6I	No	40	~~150~~ 190		~~190~~ 197		~~76~~ 79	76	79		
15	State of Minnesota			15													
16	Katie Richards		S½ of	16		6I	Yes	25	~~75~~ 79		~~100~~ 104	~~25~~ 26		25	26		
17	Patrick Amos Kelley		N½ of	16		6I	Yes	25	~~100~~ 104		~~125~~ 130	~~31~~ 32		31	32		
18																	
19																	
20																	
								1055	~~8245~~ 9686	600	~~10880~~ 11341	~~422~~ 870	~~3006~~ 3146	3146	4015		

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	508					9096							9096	1st ~~Half~~ Paid	SEP 25 1939	8045				45 48	273			~~4548~~	~~273~~	5033
															OCT 6 - 1939	8316										
3														2nd Half Paid	NOV 16 - 1939	9489										
4	150					7686							7686	1st Half Paid	JUN 28 1939	9055		1343		1343						
5																										
6	282					5049	164						5213	PAID IN FULL	DEC 30 1939	10593						52 13		stale "	LL87	
7																										
8																										
9																										
10	154					7757							7757	2nd Half Paid	NOV 10 1939	9867		1379		1378						
11	2640					47769	1534						48803	1st Half Paid	JUN 13 1939	9536								48803		
12																										
13	144					2578	84						2662	PAID IN FULL	DEC 30 1939	10593						2662		stale "	LL75	
14	79					1414	46						1460											1460		1616
15																										
16	26					466							466											466		516
17	32					573							573											573		634
18																										
19																										
20																										
	4015					71888	1878						73716													

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Structures to be Assessed at 40 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
			Original Plat															
1	C. A. Graham			1	5	6I	No	40	~~37~~ 30		~~77~~ 70		~~29~~ 24	24		29		
2	"			2		6I	No	40			40		16	16		16		
3	"			3		6I	No	40			40		16	16		16		
4	"			4		6I	No	40	~~427~~ ~~450~~		~~467~~		~~187~~ 205 ~~196~~	196		205		
5	Mass Memorial Church, Romer			5		6I	No	40			40		16	16		16		SOLD FOR TAXES
6	" "			6	(Parsonage)	6I	No	50	~~500~~		~~550~~		~~220~~ 230	220		230		SOLD FOR TAXES
7	Mary N. Wicke			7		6I	No	50	~~650~~ 683		~~700~~ 733		~~280~~ 293	280		293		SOLD FOR TAXES
8	Emily D. Wicke			8		6I	Yes	40	~~350~~		~~390~~	~~141~~ ~~135~~		135		141		
9	Elmer & Grace Warner			9		6I	No	40	~~437~~ ~~450~~		~~477~~ ~~490~~		~~187~~ 205 ~~196~~	196		205		
10	Anthony R. Klein			10 & 3½ of Lot 11		6I	Yes	40	~~534~~ ~~500~~		~~574~~ ~~540~~	~~141~~ ~~135~~		135		141		
11	~~Roland Hoke~~	Myrtle Huffman et al		11 less W 15'		6I	No	40			40		16	16		16		
12	"			12		6I	No	40			40		16	16		16		
13	Mildred Grace Boyer			1 & 6		6I	Yes	40	~~537~~ ~~500~~		~~577~~ ~~540~~	~~141~~ ~~135~~		135		141		SOLD FOR TAXES
14	Louise A. Conger			2		6I	Yes	40			40	10		10		10		SOLD FOR TAXES
15	"			3		6I	Yes	40			40	10		10		10		SOLD FOR TAXES
16	Ralph H. Brooks	William J. & Mae D. Osborne		4		6I	Yes	40			40	10		10		10		SOLD FOR TAXES
17	"			5		6I	Yes	40	~~210~~ ~~200~~		~~250~~ ~~240~~	~~60~~ 62		60		63		SOLD FOR TAXES
18	"			6		6I	Yes	40			40	10		10		10		SOLD FOR TAXES
19	~~Clement & Verma~~	Elmer D. & Zelda Liberty		7		6I	No	40			40		16	16		16		
20																		
								780	~~2780~~ 3469		~~4560~~ 4749	~~555~~ ~~total~~ 526	1521 1058			1584		

	Valuations by School Districts as Equalized by Tax Commission: District No. 179 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	29					519	17						536	1	2nd Half Paid NOV 10 1939 1st Half Paid JUN 23 1939	7914 6577		2458		2458						
2	16					286	09						295	2	2nd Half Paid NOV 10 1939 1st Half Paid JUN 23 1939											
3	16					286	09						295	3	2nd Half Paid NOV 10 1939 1st Half Paid JUN 23 1939											
4	205					3671	119						3790	4	2nd Half Paid NOV 10 1939 1st Half Paid JUN 23 1939											
5	16					286	09						295	5										295		
6	230					4118	134						4252	6										4252		
7	293					5246	170						5416	7										5416		5794
8	141					2575							2575	8	2nd Half Paid NOV 10 1939 1st Half Paid JUN 8 1939	7888 5735		1263		1263						
9	205					3671	119						3790	9	PAID IN FULL JUN 12 1939	5603		3790								
10	141					2575							2575	10	2nd Half Paid NOV 10 1939 1st Half Paid JUN 21 1939	9883 6194		1263		1263						
11	16					286	09						295	11	2nd Half Paid NOV 6 1939 1st Half Paid JUN 28 1939	9358 6710		295		295						
12	16					286	09						295	12	2nd Half Paid NOV 6 1939 1st Half Paid JUN 26 1939											
13	141					2575							2575	13										2575		
14	10					179							179	14										179		
15	10					179							179	15										179		
16	10					179							179	16	PAID IN FULL JUL 31 1939											
17	63					1128							1128	17	PAID IN FULL JUL 31 1939	7644				1466	30					
18	10					179							179	18	PAID IN FULL JUL 31 1939											
19	16					286	09						295	19	PAID IN FULL MAR 22 1939	2868		295								
20														20												
	1584					28360	613						28973													

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Machinery Personally Assessed to Real Estate	Total True and Full Value of Lands Including Structures and Improvements and Machinery	Assessed Value of Improvements Not to Exceed Class 4C	Assessed Value of Lands Including Structures and Improvements	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 11.25 Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption Mills	State Tax on Non-Homestead 5.2 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in June 1940	Penalty	Total Delinquent Tax and Penalty
			Original Plat					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	~~Remer Dorm~~ Elmer D. & Zella Sparty			8	6	61	No	40			40		16	16		16			16					787	09			796	PAID IN FULL	MAR 22 1939	2808		796								
2	Carl & Gladys Jennie Zumbrunnen			9		61	No	40			40		16	16		16			16					787	09			796	PAID IN FULL	JUN 5 - 1939	4747		796								
3	Albert N. Pellow			10		61	No	40	~~160~~ 160		~~200~~ 200		80	80		80			80					1437	46			1478	PAID IN FULL	APR 26 1939	3273		1478								
4	~~Hugo Olson~~ Otto J. H. Sjoblom			14		61	Yes	40	~~550~~ 550		~~590~~ 590	~~147~~ 147		147		155			155					2775				2775												2775	3071
5	Ernest Lutchmer			15		61	Yes	40	~~500~~ 500		~~540~~ 540	~~135~~ 135		135		141		SOLD FOR TAXES	141					2575				2575												2575	
6	St. Drew			17		61	Yes	40	~~620~~ 620		~~670~~ 670	~~160~~ 160		160		168		SOLD FOR TAXES	168					3008				3008												3008	
7	———			8		61	Yes	40			40	10		10		10		SOLD FOR TAXES	10					179				179												179	
8	(Agnes Peterson)			3		61	No	40			40		16	16		16		SOLD FOR TAXES	16					787	09			796												796	
9	"			4		61	No	40	34		40		16	16		16		SOLD FOR TAXES	16					786	10			796												796	
10	"			5		61	No	40	~~32~~		~~72~~		~~29~~ 29	29		29		SOLD FOR TAXES	29					519	17			536												536	
11	Remer Co-op Creamery			6		61	No											SOLD FOR TAXES																							
12	"			7		61	No	120	~~850~~ 850	200	~~1250~~ 1250		~~485~~ 485	485		485		SOLD FOR TAXES	485					8684	282			8966	2nd Half Paid 1st Half Paid	OCT 2 - 1939 JUN 23 1939	1149 6817		4483		4483					
13	"			8		61	Non											SOLD FOR TAXES																							
14	John B. Boyer			9		61	No	40			40		16	16		16		SOLD FOR TAXES	16					786	10			796												296	
15	State of Minnesota	Elmer T. Sparty		10																																					
16	State of Minnesota	J. H. Sjoblom		11																																					
17	—	Hester Bloom		12																																					
18	First State Bk, Remer			18		61	Yes	40	~~300~~ 355		~~340~~ 355	~~85~~ 89		89		89		SOLD FOR TAXES	89					1594				1594												1594	
19	" "			8		61	Yes	40			40	10		10		10		SOLD FOR TAXES	10					179				179												179	
20																																									
								640	~~2880~~ 3140	200	~~3430~~ 3080	~~547~~ 575	~~656~~ 674	1203		1247			1247					22378	397			22775											

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Affected Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	School District	Indicate House Moved	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Dwellings and other Structures	True and Full Value of Machinery Formerly Listed in Lieu Taxes	Total True and Full Value of Lands Exclusive of Structures, Improvements and Machinery	Assessed Value of Homesteads to be taken at 25 per cent Class 3C	Assessed Value of Homesteads not to be taken at 25 per cent Class 3C	Assessed Value of Machinery at 40 per cent Class 4	Total Assessed Value of Lands Exclusive of Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by Minnesota Tax Commission	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by Minnesota Tax Commission	Sold for Taxes
		Original Plat					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota	Leo Chambers		1	3 8	61														
" "	" "		2	4	65														
State of Minn.			3	5	65														
"			4	6	65														
B. M. Larson			5	7	61	Yes	40	~~300~~ 275		~~340~~ 315	~~89~~ 85			85	89				
~~State of Minnesota~~	~~Amy Thomas~~ Veronica A. Gjerstuvseth		6	8	61	Yes	40			40	10			10	10				
~~State of Minnesota~~	"		8	10	61		30			30	8								
Lethejne McGlade			9	11	61	Yes	40	~~150~~ 135		~~190~~ 175	~~49~~ 47			47	49				
Remer Rural Telephone Co.			10	12	Exempt														
E. L. Merton			11	1 9	61	No	30	~~79~~ 75		~~105~~ 100		~~44~~ 42	~~47~~ 44		44				SOLD FOR TAXES
"			12	8	61	No	30			30		~~17~~ 15	~~17~~ 15		15				SOLD FOR TAXES
State of Minnesota	Lydia Lacy		13	3															
~~State Bk. of Cass~~	Verna Lemire		14	4	61	Yes	80	~~95~~ 90		~~125~~ 120	~~31~~ 30			30	31				SOLD FOR TAXES
State of Minnesota	Gottfried Nelson	E 45' of	15	5	61	Yes	20			20	5			5	5				SOLD FOR TAXES
"		W 5' of	16	5															
"			17	6															
Julia Nelson			18	7	61	Yes	40	~~545~~ 515		~~585~~ 555	~~146~~ 138			138	141				
M. B. Patten			19	8	61	Yes	40	~~304~~ 290		~~344~~ 330	~~86~~ 82			82	86				SOLD FOR TAXES
M. V. Davis			20	9	61	No	40	~~17~~ 15		~~57~~ 55		~~33~~ 32	~~33~~ 32		33				SOLD FOR TAXES
							~~350~~	~~1445~~		~~1795~~	~~391~~	~~81~~	~~472~~						
								1578		1868	479	~~85~~ 79	480		500				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 591 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
89					1594							1594	2nd Half Paid 1st Half Paid	DEC 15 1939 JUN 28 1939	10449 9709		8.90				8.33		71		8.61
10					179							179	2nd Half Paid 1st Half Paid	DEC 15 1939 JUN 28 1939											
8	paid 1/7/39				143							143	PAID IN FULL	FEB 8 1939	851	1.43									
98					1615	54						1719												1719	Added
49					877							877	PAID IN FULL	FEB 8 1939	810	8.77									
44					938	76						814												814	
12					715	07						777												777	
31					555							555	PAID IN FULL	DEC 29 1939	10566						6.45		52		
5					90							90	PAID IN FULL	DEC 29 1939											
141					2575							2575	2nd Half Paid 1st Half Paid	NOV 6 1939 MAY 18 1939	9499 9709		12.63		12.62						
86					1540							1540												1540	
33					591	19						610												610	
500 508					9097	54						9149													

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

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

		Description of Property					Assessor's Valuation						Equalized Values																												
								Structures & Improvements																																	
In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homestead to be Deducted from Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Oscar W. Nichols		Original Plat		10 9	61	Yes	40	210 ~~200~~		250 ~~240~~	63 ~~60~~		60	63		
Lydia Larry			2	11	61	Yes	40	232 ~~220~~		272 ~~260~~	73 ~~72~~		72	76		
~~L. H. Nichols~~ Lydia Larry			3	12	61	Yes	40			40	10		10	10		
State of Minnesota			4	1 16												
"			5	2												
"			6	3												
"	Stanley Clark		7	4												
"			8	5												
"	Stanley A. Myers		9	6												
"	" "		10	7												
"	" "		11	8												
"	Marion Myers		12	9												
"	" "		13	10												
State of Minn.			14	11												
			15	12												
Della Grace Armstrong			16	1 13	61	Yes	25			25	6		6	6		SOLD FOR TAXES
" "			17	2	61	Yes	25			25	6		6	6		SOLD FOR TAXES
" "			18	3	61	Yes	25			25	6		6	6		SOLD FOR TAXES
" "			19	4	61	Yes	25			25	6		6	6		SOLD FOR TAXES
			20													
							270	~~450~~ 498		~~690~~ ~~660~~ 696	~~173~~ 173		166	173		

	Valuations by School Districts as Equalized by Tax Commission																																								
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes:	Special Taxes:	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
17.05 Mills																																									
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	63					1178							1178	PAID IN FULL	JUN 12 1939	5714		1178																							
	76					1361							1361	2nd Half Paid / 1st Half Paid	OCT 26 1939 / MAY 22 1939	7067 / 5533		770		770																					
	10					179							179	2nd Half Paid / 1st Half Paid	OCT 26 1939 / MAY 22 1939																										
	6					107							107	PAID IN FULL	NOV 6 - 1939	9497				428	15																				
	6					107							107	PAID IN FULL	NOV 6 - 1939																										
	6					107							107	PAID IN FULL	NOV 6 - 1939																										
	6					107							107	PAID IN FULL	NOV 6 - 1939																										
	173					3096							3096					1948		1198																					

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	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 Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures, and Machinery (Dollars)	Assessed Value of Homesteads up to Lowest Value Assessable in Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands, Including all Structures, and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by Tax Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
			Original Plat															
1	Dell Grace Armstrong			5	11	61	Yes	25			25	6		6		6		SOLD FOR TAXES
2				6		61	Yes	25	150		175	44		44		46		SOLD FOR TAXES
3	Gotfred & Rose Nicklason			7		61	Yes	40	~~500~~ 100		~~540~~ 140	135		135		141		
4				8		61	Yes	40			40	10		10		10		
5	State of Minnesota	Gotfred Nicklason		9														
6	Corena May Kruse			10		61	Yes	35	~~200~~ 210		~~235~~ 245	59		59		61		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
								165	~~150~~ 893		~~1015~~ 1058	~~254~~ 264		264		264		

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 17 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Amount Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	Rate Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	6					107							107	PAID IN FULL	NOV 6 1938	9499				93	33						
2	46					874							874	PAID IN FULL	NOV 6 1938												
3	141					7575							7575	2nd Half Paid 1st Half Paid	NOV 1 3 1939 JUN 28 1939	10013 17017		135		120							
4	10					179							179	2nd Half Paid 1st Half Paid	NOV 1 3 1939 JUN 3 1939												
5																											
6	61					1097							1097	PAID IN FULL	APR 1 5 1939	2964		107									
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	264					4777							4777														

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

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

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 (Including Structures and Improvements) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) Dollars	Assessed Value of Homesteads up to (usual) 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) Dollars	Equalized Values: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	Sold for Taxes
A A Harker		Hyman's Addn	1	1	61	Yes	60			60	15		15		15		
A B Harker			2	7	61	Yes	60	~~500~~		~~560~~	~~140~~		140		146		
Frank Nolan			3	3	61	Yes	40	~~370~~		~~370~~	~~92~~		92		102		
Ed Letourneau			4	4	61	No	40	~~125~~		~~165~~	~~44~~	62	62		68		
Sophia D Buchanan		W½ of	5	5	61	No	25	~~140~~		~~165~~		~~44~~	44		48		SOLD FOR TAXES
Ed Letourneau		E½ of	5	5	61	No	25	~~20~~		~~50~~		20	20		20		
Chas R Polk et al by Chas R Polk Atty			7	6	61	Yes	50	~~50~~		~~100~~	~~23~~ ~~26~~		~~85~~		26		
~~Chas Ironwood~~	a J Willett		8	7	61	No	50			50		20	20		20		
First State Bank Ronner			9	8	61	Yes	40	~~207~~ ~~230~~		~~207~~ ~~270~~	~~76~~ ~~72~~		72		76		SOLD FOR TAXES
" " "			10	9	61	Yes	40			40	10		10		10		SOLD FOR TAXES
L O Sanborn			11	80	61	Yes	40	~~210~~ ~~200~~		~~210~~ ~~240~~	~~63~~ ~~60~~		60		67		
"			12	11	61	Yes	40	~~200~~		~~200~~	~~60~~		60		67		
A A Harker			13	12	61	Yes	40			40	10		10		10		
Frederick C Stout			14	13	61	No	40			40		16	16		16		SOLD FOR TAXES
L O Sanborn			15	14	61	No	40	~~200~~		~~40~~		16	16		16		
Agnes Larson		Lot 15 except of	16	12	61	Yes	100	~~500~~		~~600~~	~~146~~ ~~150~~		150		156		
State of Minnesota		Part of	17	14	61												
~~Chas Ironwood~~	a J Willett	Lot 17 of	18	13	61	No	40			40		16	16		16		
" "			19	19	61	No	40			40		16	16		16		
			20														
							$10	~~2290~~ 2404		~~3100~~ 3214	~~639~~ 66	~~276~~ 220	855		885		

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

Valuations by School Districts as Equalized by Tax Commission: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Assessed Valuation Non-Homestead Dollars	Rate and Tax Less Homestead Exemption Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
15					769									769	2nd Half Paid 1st Half Paid	OCT 27 1939 JUN 2 - 1939	7497 4496		135		134						
146					7614									7614	2nd Half Paid 1st Half Paid	OCT 27 1939 JUN 2 - 1939	7497 4496		1307		1307						
102					1876									1876	PAID IN FULL	JUN 8 - 1939	5234		1876								
68					1758	40								1758	PAID IN FULL	MAY 1 5 1939	3809		1758								
48					859	28								887											887		
20					358	12								370	PAID IN FULL	MAY 1 5 1939	3809		370								
26					466									466											466		
20					358	12								370	PAID IN FULL	JUN 23 1939	6256		370								
76					1361									1361											1361		1506
10					179									179											179		198
62					1110									1110	PAID IN FULL	APR 1 8 1939											
62					1110									1110	PAID IN FULL	APR 1 8 1939	7999		2220								
10					179									179	2nd Half Paid 1st Half Paid	OCT 27 1939 JUN 2 - 1939	7497 4496		89		90						
16					286	10								296											296		
16					286	10								296	PAID IN FULL	APR 1 8 1939	7999		296								
156					2793									2793	2nd Half Paid 1st Half Paid	NOV 6 - 1939 MAY 13 1939	7546 3616		1397		1396						
16					287	09								296	PAID IN FULL	JUN 23 1939											
16					287	09								296	PAID IN FULL	JUN 23 1939	6256		296								
885					15846	130								15976													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	Township Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements) Dollars	Structures & Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands (Inclusive of Structures, Improvements and Machinery) Dollars	Assessed Value of Lands (Equal to 40 per cent Class 4) Dollars	Assessed Value of Lands (Equal to 25 per cent Class 3C) Dollars	Equalized Values: Total Assessed Value of Lands (Inclusive of Structures, Improvements and Machinery) Dollars	Total Assessed Value Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by Minnesota Tax Commission Dollars	Sold for Taxes
		Glynn's Addn															
~~Helen Thorwart~~	A. J. Veillett		1	26	61	No	40			40		16	16		16		
Mrs E. George McKeen			2	27	61	Yes	45	18 / ~~150~~		303 / ~~175~~	~~50~~		48		51		
Agnes Larson			3	28	61	Yes	50			50	12		12		12		
Guy Murchie			4	29	61	No	45	410 / ~~400~~		460 / ~~445~~		1175 / ~~111~~	138 / ~~111~~		186		SOLD FOR TAXES
State of Minnesota			5	24													
"			6	25													
"			7	26													
"			8	27													
"			9	28													
"			10	29													
Shaul Lake St. Bank			11	30	61	No	45	105 / ~~100~~		150 / ~~145~~		60 / ~~54~~	58		60		SOLD FOR TAXES
Ella J. Olmstead			12	31	61	Yes	45	315 / ~~300~~		360 / ~~345~~	90 / ~~86~~		86		90		SOLD FOR TAXES
"			13	32	61	Yes	45			45	11		11		11		SOLD FOR TAXES
"			14	33	61	Yes	45			45	11		11		11		SOLD FOR TAXES
State of Minnesota			15	34													
Flora Dickenson			16	35	61	No	45			45		18	18		18		SOLD FOR TAXES
State of Minnesota			17	36													
"			18	37													
Ella J. Olmstead			19	38	61	Yes	40			40	10		10		10		SOLD FOR TAXES
"			20	39	61	Yes	40			40	10		10		10		SOLD FOR TAXES
							485	~~955~~ / 999		~~1435~~ / 1483	~~188~~ / 196	~~297~~ / 280	~~397~~ / 479		475		

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 28 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	Same Settlement 1938	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
16					887	09						796	1	PAID IN FULL	JUN. 23	1939	6596			46									
51					913							913	13	1st Half Paid	JUN 7	1939	3848			457							456		505
12					715							715	13	2nd Half P	NOV 6	193	4546			11		104							
186					3330	108						3438	1	1st Half Paid	MAY 13	1939	3646										3438		
													5																
													6																
													7																
													8																
													9																
													10																
60					1074	35						1109	11														1109		
90					1611							1611	12														1611		
11					197							197	13														197		
11					197							197	14														197		
													15																
18					317	10						332	16														332		
													17																
													18																
10					179							179	19														179		
10					179							179	20														179		
475					8504	162						8666																	

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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

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 (Including of Structures and Improvements)	Structures & Improvements: True and Full Value of Lands (Including and other Structures)	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (Including all Structures, Improvements and Machinery)	Assessed Value of Homesteads up to Amount Per Acre Class 3C	Assessed Value of Homesteads up to Amount Per Acre Class 4	Total Assessed Value of Lands (Including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
		Dollars						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Everett Knight			1		61	Yes	20	~~1750~~ 1750		~~170~~ 170	~~44~~ 44		43	44		44	
Herman Wilde			2		61	Yes	20	~~1875~~ 1875		~~195~~ 195	~~48~~ 48		48	51		51	
Everett Knight			3		61	Yes	20			20	5		5	5		5	
Miles A. Nichols			4		61	No	20			20		8	8	8		8	
State of Minnesota			5														
"			6														
"			7														
"			8														
"			9														
"	Charles Hess		10														
Robert McOra Sloyer			11		61	Yes	20	~~180~~ 189		~~200~~ 209	~~50~~ 52		50	52		52	SOLD FOR TAXES
Rud A. Dittmer	Annie Anderson		12		61	No	20			20		8	8	8		8	
"	"		13		61	No	20			20		8	8	8		8	
Rud Dittmer	"		14		61	No	20			20		8	8	8		8	
Clara Chambers			15		61	No	20	~~1875~~ 1875		~~200~~ 200		~~78~~ 78	78	82		82	SOLD FOR TAXES
Isaac & Magdalene Hogue			16		61	No	20	~~1875~~ 1875		~~200~~ 200		~~78~~ 78	78	82		82	SOLD FOR TAXES
John & Orpha Norman			17		61	No	20	~~105~~ 105		~~120~~ 120		~~48~~ 50	48	50		50	
John Hall & Eleanor L. Warner			18		61	No	20			20		8	8	8		8	
State of Minnesota			19														
"			20														
							240	~~955~~ 1005		~~1195~~ 1245	~~144~~ ~~204~~ 154 204		390	406		406	

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1938	June Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Everett Knight																										
Herman Wilde	17.05 Mills				44	788							788	PAID IN FULL	JUN 9 - 1939	5313		913							788	872
Everett Knight					51	913							913													
Miles A. Nichols					5	90							90												90	100
State of Minnesota					8	143	05						148												148	164
"																										
"																										
"																										
"																										
"																										
Robert McOra Sloyer					52	931							931	PAID IN FULL	MAY 10 1939	3367		931								
Rud A. Dittmer					8	144	04						148	PAID IN FULL	OCT 9 - 1939											
"					8	144	04						148	PAID IN FULL	OCT 9 - 1939	8501				444	13					
Rud Dittmer					8	144	04						148	PAID IN FULL	OCT 9 - 1939											
Clara Chambers					82	1468	48						1516												1516	
Isaac & Magdalene Hogue					82	1469	48						1517												1517	
John & Orpha Norman					50	895	79						974	PAID IN FULL	MAY 31 1939	5085		974								
John Hall & Eleanor L. Warner					8	143	05						148	PAID IN FULL	MAY 17 1939	4003		148								
State of Minnesota																										
"																										
					406	7278	147						7419													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision (Stockton Add'n)	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Exempt Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1		21													
"		2		22													
"		3		23													
"		4		24													
"		5		25													
"		6		26													
"		7		27													
"		8		28													
"		9		29													
"		10		30													
Robt. McOra Sleyer		11		31		GI Yes	15			15	4	4					SOLD FOR TAXES
State of Minnesota	Charles Wron	12		32													
State of Minnesota		13		33													
"		14		34													
"		15		35													
"		16		36													
"		17		37													
"		18		38													
"		19		39													
Everett Knight		20		40		GI Yes	15			15	4	4					
"		~~41~~				GI Yes	15			15	4	4					
							45			45	12	12					

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. 1 (1937 Levy) 1.26 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9																										
10																										
11	4					7.26							7.26	PAID IN FULL	MAY 10 1939	3567		7.26								
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20	4					7.26							7.26											7.26		7.26
~~41~~	4					7.26							7.26											7.26		7.26
	12					21.78							21.78													

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

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

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

	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 Including all Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homestead only up to $4000 at 25 Per Cent Class 3C	Assessed Value of Non-Homestead at 40 per cent Class 4	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value Equalized by the Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
			Auditor's Plat					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Christian M. Greene		Outlot	1 less 1 acre		61	No	30			30		12	12		17	
2	Cong. Church		"	N Exempt													
3	~~Elbert F. Gray~~	Adalia F. Graham	"	3		61	No	50			50		20	20		70	SOLD FOR TAXES
4	E. J. Reach		"	4	See Resp.												
5	King-Lizz Co.		"	5	See Resp. in Valley Plat	61	No	200	~~1625~~ 1500		~~3250~~ 2700		1080	1080		1130	
6	O. A. Rockahl		"	6		61	No	100			100		40	40		40	SOLD FOR TAXES
7	N. A. & Jr. Harper		"	7		61	No	100			100		40	40		40	
8	Albertina Harper		"	8		61	No	50			50		20	20		70	
9			"	9		61	No	50			50		20	20		70	
10	Lidesa Pioneer Trust Savings Bank & the Cong. Church of Romer		"	10		61	No	100			100		40	40		40	
11	Albertina Harper		"	11		61	No	50			50		20	20		70	SOLD FOR TAXES
12	Thos. D. & Annabelle Greene		Tracraft	1													
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
								730	~~2500~~ 2670		~~3230~~ 3365		~~1292~~ 1347	1292		1340	

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Deduction ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.				Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to Mar. Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	179.65																										
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1					12	215	07							227	PAID IN FULL	JUN 2 - 1939	5199		227								
2																											
3					~~20~~	~~358~~	~~17~~							~~370~~											~~370~~		Cancelled
4																											
5					1130	20133	657							20890	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 28 1939	10973 / 6692		10445		10445						
6					40	716	~~24~~							740	PAID IN FULL	DEC 30 1939	10973						740		abat. 4686		
7					40	716	~~24~~							740	2nd Half Paid / 1st Half Paid	NOV 3 - 1939 / JUN 16 1939	10973 / 6692		370		370						
8					20	358	17							370	2nd Half Paid / 1st Half Paid	NOV 10 1939 / JUN 13 1939	9883 / 5696		370		370						
9					20	358	17							370	2nd Half Paid / 1st Half Paid	NOV 10 1939 / JUN 13 1939											
10					40	717	23							740	PAID IN FULL	NOV 28 1939	10360						740				
11					20	359	11							370												370	
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
					1342	24030	787							24817													

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

FORM 27-R-R-R-R-R-R-R-R

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

		Description of Property					Assessor's Valuation						Equalized Values																											
								Structures & Improvements																																
In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	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 Assessed Above as Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to first $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	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 Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
John D. Fox	Washington Missionary Alliance	Sjoblom's Add'n															
	" "	Lot Twenty-Three W½ of	1		6I	No	10			10		4	4				
	" "	" W½ of	2		6I	No	10			10		4	4				
Christian Alliance Church		" E½ of	3														
		" E½ of	4														
John D. Fox	" "	" W½ of	5		6I	No	10			10		4	4				
		" W½ of	6		6I	No	10			10		4	4				
Christian Missionary Alliance		" E½ of	7														
		" E½ of	8														
State of Minnesota	Christian Missionary Alliance	J. A. Peterson Plat	9														
Gust Sjoblom			10		6I	No	20			20		8	8				
"			11		6I	No	20			20		8	8				
"			12		6I	No	20			20		8	8				
"			13		6I	No	20			20		8	8				
"			14		6I	No	20			20		8	8				
			15														
			16														
			17														
			18														
			19														
			20														
							140			140		56	56				
							8535	43595	800	52930	5080	12958	18038				

See next page

Elva L. Oetal

G.T.

	Valuations by School Districts as Equalized by Tax Commission																																							
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes:	Special Taxes:	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	1942															Month Day Year											
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	4					7r	0r						74	1	PAID IN FULL	MAR 1 1939											
	4					7r	0r						74	2	PAID IN FULL	MAR 1 1939	1474	1.48									
														3													
														4													
	4					7r	0r						74	5	PAID IN FULL	MAR 1 1939											
	4					7r	0r						74	6	PAID IN FULL	MAR 1 1939	1474	1.48									
														7													
														8													
														9													
	8					143	05						148	10	PAID IN FULL	DEC 28 1939											
	8					143	05						148	11	PAID IN FULL	DEC 28 1939	1067						3.96	4			
	8					143	05						148	12	PAID IN FULL	APR 1 1939											
	8					143	05						148	13	PAID IN FULL	APR 1 1939	1043		1.48								
	8					143	05						148	14	PAID IN FULL	APR 1 1939											
														15													
														16													
														17													
														18													
														19													
														20													
	56					1003	33						1036														
	13873					G.T.	G.T.						G.T.														
	~~13865~~					+540K.	3879.76	7886	+1+4K.				3458.12														

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

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

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, 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, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Land, Structures, Improvements and Machinery at 40 per cent Class 4 (Dollars)	Total Assessed Value of Land, Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Sjoblom's Add'n																
John I. Foot	The Winston Insurance Agency	of the Southeast	W½ of	1		6I	No	10			10		4	4				
" " "		"	W½ of	2		6I	No	10			10		4	4				
Christian Alliance Church			E½ of	3														
"			E½ of	4														
John I. Foot		"	W½ of	5		6I	No	10			10		4	4				
"			W½ of	6		6I	No	10			10		4	4				
Christian Missionary Alliance			E½ of	7														
"			E½ of	8														
State of Minnesota	Christian Missionary Alliance			9														
Rust Sjoblom				10		6I	No	20			20		8	8				
"				11		6I	No	20			20		8	8				
"				12		6I	No	20			20		8	8				
"				13		6I	No	20			20		8	8				
"				14		6I	No	20			20		8	8				
				15														
				16														
				17														
				18														
				19														
				20														
								140			140		56	56				
								8335	43595	800	52930	5080	12958	18038				

Lot 9 Blk 8 Orig Plat
Amy Hermes
Homestead Last Year

See next page — Grand Total

Valuations by School Districts as Equalized by Tax Commission: District No. 1746 Rate 7.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Non-Homestead Exemptions ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections in Final Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
4					7r	0r						74	1	PAID IN FULL	MAR 1 1939												
4					7r	0r						74	2	PAID IN FULL	MAR 1 1939	1474	1.48										
													3														
													4														
4					7r	0r						74	5	PAID IN FULL	MAR 1 1939												
4					7r	0r						74	6	PAID IN FULL	MAR 1 1939	1474	1.48										
													7														
													8														
													9														
8					143	05						148	10	PAID IN FULL	DEC 28 1939												
8					143	05						148	11	PAID IN FULL	DEC 28 1939	10543						2.96	2.4				
8					143	05						148	12	PAID IN FULL	APR 1 1939												
8					143	05						148	13	PAID IN FULL	APR 1 1939	30043		1.48									
8					143	05						148	14	PAID IN FULL	APR 1 1939												
													15														
													16														
													17														
													18														
													19														
													20														
56					1003	33						1036															
18873					6.9	8.9						6.9															
~~18865~~					+5 Adj.	3377.76	7886	+2 Adj.				3458.17															

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

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 Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands Including and Other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Exempt Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: 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 the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Standard Oil Co	Lease No 4519 - Leg Rep						96										
King Lumber Co	Lease No. 1680 - Leg Rep						65										
Farmers Coop Assn	Lease No 6762 - Leg Rep						138										
King Lumber Co	Lease No 5566 - Leg Rep						63										
Charles A. Graham	Lease No 1724 - Leg Rep						57										
Kemer Oil Co	Lease No. 4125 - Leg Rep						52										
do	Lease No 5761 - Leg Rep						97										
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 51 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
38					680	22	702					702	PAID IN FULL	JUN 5 - 1939	5119		702								
26					466	15	481					481	PAID IN FULL	JUN 10 1939	13226		481								
55					985	32	1017					1017	PAID IN FULL	JUN 23 1939	68201		1017								41.60 Taxes
25					448	15	463					463	PAID IN FULL	JUN 10 1939	13226		463								
21					376	12	388					388	PAID IN FULL	JUN 23 1939	68201		388								
21					376	12	388					388	PAID IN FULL	APR 1 0 1939	20461		388								
39					698	23	721					721	PAID IN FULL	APR 1 0 1939	20471		721								
8																									
9																									
10																									
11																									
12																									
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14																									
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16																									
17																									
18																									
19																									
20																									
225					4029	131	4160																		

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Remer, County of Cass, Minnesota, 19

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

FORM 6

	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
	Acres 100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page												
" " " " " 1	345 67	4144	2990		7134	874	920	1794				
" " " " " 2	111 53	1365	3060		4425	141	1237	1378				
" " " " "												
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" " " " "												
" " " " "												
G.T.	457 20	5509	6050		11559	1015	2157	3172				

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 33⅓ per cent, Class 3.

FORM-6

	Number of Acres of Land Assessed: Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Equalized Valuations: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page													

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Remer, County of Cass, Minnesota, 1928

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-6½ MILLER-DAVIS COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed: Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Equalized Valuations: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page 1			1280	6550		7830	286	2672	2958				
" " " " " 2			1595	11610	[illegible]	13205	1103	3576	4679				
" " " " " 3			1055	9225	600	10880	840	3006	3846				
" " " " " 4			780	3780		4560	505	1016	1521				
" " " " " 5			640	2990	200	3830	547	656	1203				
" " " " " 6			350	1445		1795	394	86	~~475~~ 480				
" " " " " 7			220	450		670	166		166				
" " " " " 8			165	850		1015	254		254				
" " " " " 9			810	2290		3100	639	216	855				
" " " " " 10			485	950		1435	188	~~203~~ 270	~~391~~ 458				
" " " " " 11			240	955		1195	146	244	390				
" " " " " 12			45			45	12		12				
" " " " " 13			730	2500		3230		1292	1292				
" " " " " 14			140			140		56	56				
G. T.			8535	~~43595~~ 45777	800	~~52930~~ 55112	~~5080~~ 5295	~~13030~~ ~~12958~~ 13570	~~18110~~ ~~18038~~ 18865				