

Assessment Book

FOR THE YEAR

1935

TOWN OF LIMA

Cass County

MINNESOTA

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

CASS County, APR 26 1935.

To H. E. Ahroven Assessor Town
of Lima in the County aforesaid.

According to the requirements of law, I hereby deliver to you the Real and Personal Property Assessment Book of the said Town for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties.

A form of return to be signed by you is appended to this book.

J. Peterson County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, and State of Minnesota, do hereby certify that the following is a correct list of taxes levied on the Real and Personal Property in the Town of Lima in said County, for the year 1935.

Witness my hand and official seal this 6th day of Jan, 1936.

(SEAL)

J. Peterson
County Auditor.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Lima in said County, for the year A. D. 1935, as specified above, and amounting to Eight thousand, three hundred, forty four and 5/100 DOLLARS
W. T. McKEOWN
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

January 4th, 1935

To L. C. PETERSON, County Auditor

Sir: I herewith return to you the Tax List for the Town of Lima in said Cass County, for the year 1935, 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

..... 193.....
I hereby certify that on the first Monday in January, 1937, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Lima in said County of Cass, for the year 1935, and that I have compared the said list with the statements receipted for by said Treasurer, which are on file in my office and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.
(SEAL)
County Auditor.

TABULAR SCHEDULE OF VALUATIONS

LEVIED IN THE Town OF Lima

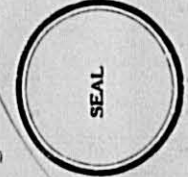
No. of School Dist.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES										
	Money & Credits Dollars	Total Acres	Average Value Per Acre Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property except Money and Credits Dollars	Total Value of all Taxable Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ret. Mills	Minn. Gen'l Hosp. Mills	Total Rate of State Taxes Mills	Co. Rev. Mills	Co. R&B Mills	Co. Poor Mills	Bond & Int. Mills	Sink-ing Mills	Total Rate of Co. Taxes Mills	Town Rev. Mills	Twn. R&B Mills	Town 1 Mill Drag Mills	Twn State Loan Mills	<u>Fire</u> Mills	<u>Patrol</u> Mills	Total Rate of Town Taxes Mills		
Con. 1				21108		1204	2231	2.08	1.23	.26	.48	14.05	11.17	5.58	13.53	13.95	44.23	5.	15.	1.	45.	5.			71.		
Un.				20738		519.	21257																				
TOTAL				<u>41846</u>		<u>1723</u>	<u>43569</u>																				

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES				TAXES LEVIED											
Sch'l Loc'l Mill	Sch'l Sp'l Mills	Sch'l State Loan Mills	Total Rate of Sch'l Taxes Mills	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					SUMMARY OF ALL TAXES						
				Local 1 Mill	Special	Deficiency	Bonds & Interest	State Loan	Total School Tax	FUNDS	Rate	Amounts			
1.15	35.25	30.	16.	2231	32774	66936	35699	78649	218789	State Revenue			52631		
1.30	35.25	30.	16.	2126	32664	10628		6802	52220	State School			5358		
1.30	3.2	5.	39.2							Teachers Ins. and Ret.			1137		
										Minn. Gen'l Hospital			2091		
										County Revenue			48666		
										County Road and Bridge			24310		
										County Poor			58948		
										Bond and Interest			60778		
										Sinking					
										Town Revenue			21784		
										Town Road & Bridge			65353		
										Town 1 Mill Drag			4356		
										Town State Loan			196060		
										<u>Fire Patrol</u>			21784		
										School Local, 1 Mill			4359		
										School Special			67938		
										School State Loan			85451		
										School <u>Bonds & Interest</u>			35699		
										<u>Deficiency</u>			77564		
										Money and Credits			191		
										TOTAL			<u>834451</u>		

Total Number of Acres... Total Levy, \$...
 I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the Town of Lima in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1935.
 Witness my hand and official seal this 31st day of June, A. D. 1935.
 L. C. Peterson
 County Auditor



Collection of Taxes of 1935, *Town* of *Lima*, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1935 to first Mon- day in Jan. 1936	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	1404	3062	4608		25		
State School	143	312	469		03		
Teacher's Ins. & Ret. Fd.	30	66	100		01		
Minnesota Gen. Hosp.	56	171	183		01		
County Revenue	1299	2830	4259		23		
County Road and Bridge	649	1414	2128		12		
County Poor	1573	3429	5161		28		
County Bond & Int.	1622	3535	5321		29		
Slaking							
<i>Fire Patrol</i>	581	1267	1907		10		
Town Revenue	581	1267	1907		31		
Town Road and Bridge	1744	3803	5421		02		
Town 1 Mill Drag	116	253	381		10		
Town State Loan	5231	11408	17163		93		
School Local, 1 Mill	117	253	381		02		
School Special	3341	3977	6001		62		
School State Loan	2922	6065	9906		73		
School <i>Refunding Bond of Interest</i>	2570	5833	8682		62		
	1273	2922	4376		33		
MONEY AND CREDITS							
TOTALS	25252	52417	78614		500		

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected	
	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total			
School District No. <i>01</i>	<i>23.87</i>	<i>12.73</i>	<i>80</i>	<i>2240</i>	<i>2805</i>	<i>8985</i>	<i>18</i>	<i>81</i>	<i>56438</i>	<i>271</i>	<i>4346</i>	<i>9553</i>	<i>26636</i>	<i>02</i>	<i>62</i>	<i>73</i>	<i>232</i>						
" " "	<i>1.83</i>		<i>37</i>	<i>1101</i>	<i>117</i>	<i>1438</i>																	
" " "					<i>70</i>	<i>1162</i>	<i>2274</i>	<i>1813</i>	<i>110</i>	<i>1658</i>	<i>3532</i>	<i>2670</i>											
TOTALS	<i>25.70</i>	<i>12.73</i>	<i>117</i>	<i>3341</i>	<i>2922</i>	<i>10223</i>	<i>253</i>	<i>3977</i>	<i>15420</i>	<i>19650</i>	<i>381</i>	<i>6001</i>	<i>22924</i>	<i>29306</i>	<i>02</i>	<i>62</i>	<i>168</i>	<i>232</i>					

For Convenience of Auditor in Showing Boundaries of School Districts

Township *141* Range No. *75* Mer. P. M.

<i>Consolidated</i>					
<i>Sch. District # 11</i>					
18	17	18	15	14	13
<i>Unorganized</i>					
<i>School District</i>					
31	32	33	34	35	36

Index to Sections
Section Page

Section	Page
Summary	834451
<i>Levy</i>	
<i>Additions</i>	
<i>Settlements</i>	
<i>March</i>	25443
<i>June</i>	52417
<i>November</i>	78614
<i>Nov. & Dec.</i>	500
<i>Gov. settlement</i>	
<i>Under settlement</i>	
<i>Appointments</i>	
<i>Delinquent</i>	
	10542
	666935
	834451
	834451
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

Assessor's Return of Grain Received in or Handled by Elevators and Warehouses in the _____ of _____, County of _____, State of Minnesota.

For year preceding March 1st, 19_____

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

PLATTED Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to \$4000 True and Full Value 25 Per Cent.)

UNPLATTED Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4000 True and Full Value 20 Per Cent.)

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 Grain	Total No. of Bushels of Wheat and Flax	* Tax at _____ Mill Per Bushel		Total No. of Bushels of all Other Grain	* Tax of _____ Mill Per Bushel		* Total Tax		REMARKS
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

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

N 6 1/4 S 8 1/4 - Ole Halvorsen 18141 75 700 *Barn* 80 ✓

*NOTE—ASSESSORS WILL NOT FILL OUT THIS COLUMN

UNPLATTED R. E. PROPERTY

Assessment Roll and Tax List of Unplatted Real Property in the Town of Lima of Cass County, Minnesota

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent., Class 3B; Remainder at 33 1/3 Per Cent., Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for J.B. Walker, S.W. Farnham, and others.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for 'PAID IN FULL' and 'Abate. #3900'.

UNPLATTED

PERSONAL PROPERTY

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, Penalty, November Settlement 1936, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

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

Cass County, Minnesota, for Taxes for the Year 1935.

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Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, Penalty, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1935.

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

Wm. Paris
John De Lays, H.A. & Marieb Jasper
Fred Blais
Wm. Paris

Ben Brown
Immigration Land U.S. of America
Ray A. Nelson, Receiver

Erick Wilberg
Immigration Land U.S. of America

Fred Blais U.S. of America

abate. # 3899

PERSONAL PROPERTY

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

Cass County, Minnesota, for Taxes for the Year 1935.

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46157
62957

35138

6071

1551

PERSONAL PROPERTY

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

Cass County, Minnesota, for Taxes for the Year 1935.

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Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, Penalty, November Settlement 1936, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the

Town of Lima

Cass County, Minnesota, for Taxes for the Year 1935.

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

Cass County, Minnesota, for Taxes for the Year 1935.

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Archie D. Walker U.S. of America

Archie D. Walker

A.W. Lammberg U.S. of America

Christ Luke

Archie D. Walker

Guy Henry Invest. Co. Inc.

Archie D. Walker

B.R. Hassman

J.N. Simmons

Archie D. Walker

J.N. Simmons

"

1817 1 canceled Govt Land

614 6 canceled Govt Land

18760

1190

500

PERSONAL PROPERTY

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

560
640

1109
1268

17016

PERSONAL PROPERTY

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

Cass County, Minnesota, for Taxes for the Year 1935.

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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Sec. or Lot, Town or Block, Range, Acres, 100s), ASSESSOR'S VALUATION (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land Including All Structures Improvements and Machinery, Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B, Assessed Value of Remainder at 33 1/3 per cent Class 3, Total Assessed Value of Land Including All Structures Improvements and Machinery, Total Assessed Value As Equalized by the Board of Review, Total Assessed Value As Equalized by the County Board, Total Assessed Value As Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Dollars), SPECIAL TAXES (Ditch No., Dollars), TOTAL TAXES (Dollars), PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

PERSONAL PROPERTY

Abate 3328.

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

Cass County, Minnesota, for Taxes for the Year 1935.

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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, DESCRPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for H.M. Gull, Joseph L. Duggan, Immigration Land Co., B.R. Hasseman, Joseph Fishback, Gertrude Thurlby, and Chavel Lake State Bank.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries like '87', '1335', '1366', '1759', '859', '1759', '798', '12748'.

PERSONAL PROPERTY

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

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Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., District No., District No., District No., Total General Tax, Ditch No., Ditch No., Ditch No., Ditch No., TOTAL TAXES, PAID, WHEN PAID), SPECIAL TAXES (Ditch No., Ditch No., Ditch No., Ditch No., TOTAL TAXES, PAID, WHEN PAID), PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, Penalty, November Settlement 1936, Penalty, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Penalty, Total Delinquent Tax and Penalty, REMARKS.

517 89
637 89

PERSONAL PROPERTY

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

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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for 'Past B. Whiteside', 'Immigration Land Co U.S. of America', 'Nels Anderson', and 'Arthur & Cecil Auld'.

778.80
~~2940~~

Cass County, Minnesota, for Taxes for the Year 1935.

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357
~~1744~~

8547

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

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Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries like 'W.A. Spurgeon & Co. W.S. of America' and 'A.J. & Cecilia Auld'.

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, Penalty, November Settlement 1935, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like 'PAID IN FULL' and 'bunched Grot Land'.

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

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSORS VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

Rest B. Whiteside
Immigration Land Co U.S. of America

Rest B. Whiteside

John J. McQuiliffe

Immigration Land Co U.S. of America

"

"

"

"

"

"

"

240
1300

490
1300

7518

PERSONAL PROPERTY

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

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Table with columns for Property Description, Valuation, Equalized Values, School Districts, Special Taxes, and Remarks. Rows include property owners such as B.R. Hassman, N.N. Doolittle, and John P. Bergstrom, with various acreage and valuation details.

PERSONAL PROPERTY

Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____
Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent of True and Full Value.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATION								
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	True and Full Value of Land	Structures and Improvements	Total True and Full Value of Land Including All Structures and Improvements	Assessed Value of Homesteads up to \$4000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Assessed Value of All Improvements
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
					Acres	100s								

PAGES

37

THRU

40

BLANK

Unplatted Real Estate Assessment of the _____ of _____, County of _____, Minn., for the Year 1935.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

No. of Page	No. OF ACRES OF LAND		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
	Acres	100ths		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES and IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value or Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
					True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

PERSONAL PROPERTY

Assessors must make the necessary footings at bottom of each page and carry them forward to the Tabular Statement Form, and in so doing use all possible care.

Personal Property Assessment Roll and Tax List of the

Personal Property Assessment Roll and Tax List of the

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment

CLASS 3-Continued

Table with columns for property owners (Adams, Carson, Ferguson, Hanover Mercantile Co., Hunter, Morrison, Nelson, Williams), property details (12-31), and tax footings (Assessor's, County Board, State Tax Commission).

You will please follow form as indicated on this Sample Sheet.

County of Cass, State of Minnesota, for the Year 1935.

CLASS 3-Continued

CLASS 3A-Continued

Table with columns for property details (32-43), agricultural purposes (44-A-E), delinquent status, and remarks. Includes sub-headers for 'Assessed at 10% of True and Full Value' and 'Assessed at 10% of True and Full Value of 44-HORSES, MULES AND ASSES Used Exclusively for Agricultural Purposes'.

Assessors must make the necessary footings at bottom of each page and carry them forward to the Tabular Statement Form, and in so doing use all possible care.

Personal Property Assessment Roll and Tax List of the Township of Lima

28

ASSESSORS: Do not use any of these THREE COLUMNS

CLASS 2 - Assessed at 25% of True and Full Value

CLASS 3 - Assessed at 33 1/3% of True and Full Value

Table with columns for property owners, valuation, changes, and various classes of personal property (CLASS 2 and CLASS 3).

County of Cass, State of Minnesota, for the Year 1935.

Table with columns for livestock categories: 9-CATTLE, 10-SHEEP, 11-HOGS, with sub-columns for different types of animals.

Delinquent on First Monday in January, 1937

Table with columns for Delinquent on First Monday in January, 1937 and REMARKS.

PERSONAL PROPERTY

Assessors must make the necessary footings at bottom of each page and carry them forward to the Tabular Statement Form, and in so doing use all possible care.

Personal Property Ass... Personal Property Assessment Roll and Tax List of the... of... County of Cass, State of Minnesota, for the Year 1935.

PERSONAL PROPERTY Check (V) If entitled to exemption

Table with columns for PROPERTY OWNERS, TAXABLE VALUATION OF PERSONAL PROPERTY, and CLASS 3-Continued (12-31). Rows include owners like Fletcher, Charlie, Gallaher, Abe, Halverson, Ole, Hill, Nick, Norton, Robert, Johnson, Donald, Hubbard, Francis, and Letourneau, Henry.

Table with columns for CLASS 3-Continued (32-39) and CLASS 3A- Assessed at 10% of True and Full Value (40-43). Rows include categories like Logs, Poles, Bricks, Cement, etc.

Table for Delinquent on First Monday in January, 1937, with columns for No., Assessed Value, and Remarks. Includes handwritten notes like '11/98 due balance' and '7/94 due balance'.

PERSONAL PROPERTY

Assessors must make the necessary footings at bottom of each page and carry them forward to the Tabular Statement Form, and in so doing use all possible care.

Personal Property Ass

Personal Property Assessment Roll and Tax List of the _____ of _____

County of Cass, State of Minnesota, for the Year 1935.

ASSES

CLASS 3-Continued

CLASS 3-Continued

CLASS 3A-Assessed at 10% of True and Full Value

Check (✓) If entitled to exemption	Number of Mares or Horses Assessed	School District No.	TAXABLE VALUATION OF PERSONAL PROPERTY	
			No.	Dollars
✓ 1			15	1
✓ 2		CI	8	2
✓ 3		CI	3	1
✓ 4		CI	1	4
✓ 5			14	5
✓ 6		CI	6	6
✓ 7		CI	16	7
✓ 8		CI	8	2
			9	7

12	13	14A	14B	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

32	33	34	35	36	37	38	39	Total Assessed Value Class 3	Total True and Full Value Class 3
								169	273
								96	195
								1	3
								30	42
								115	225
								79	158
								175	312
								13	30
								668	1230
								411	1733

44-HORSES, MULES AND ASSES Used Exclusively for Agricultural Purposes				
A Under One Year Old	B One Year Old and under Two Years	C Two Years Old and Under Three Years	D Three Years Old and Under Sixteen Years	E Sixteen Years Old and Over
1	2			
3	4			
9	4			

Delinquent on First Monday in January, 1935	REMARKS
	10 ⁰⁰ due balance

Personal Property Assessment Roll and Tax List of the _____ of _____

ASSESSORS: Do not use any of these THREE COLUMNS

TAXABLE VALUATION OF PERSONAL PROPERTY	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value as Equalized by the County Board	Changes Made by the Local Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor
Dollars	Dollars	Dollars	Dollars	Dollars

CLASS 2 - Assessed at 25% of True and Full Value

2	3	4	5	6	7	Total Assessed Value Class 2	Total True and Full Value Class 2
Household Furniture, Househould Utensils, Stoves and Wearing Apparel of members of the family	Rugs and Carpets, Pictures, Etc.-brac and Works of Art	Sewing Machines, Washing Machines, Manicas and similar appliances used in the Home	Watches, Clocks, Jewelry, Diamonds, Gold and Silver Plate	Pianos, Radios, Photographs and other Musical Instruments	All Other Personal property used by owner for personal and domestic purposes	Dollars	Dollars

Per Cent Increase or Decrease
 Number of Articles and Animals on short lines only

Check (✓) If entitled to exemption	Number of Members of Household Assessed	School District No.	NAMES OF PROPERTY OWNERS
			To be entered in Alphabetical Order and the Post Office Address on the line immediately below the name. (Care should be taken to make every NAME and FIGURE plain and distinct.)
✓	1	ci	Thibault, Joseph. P.O. Remer
✓	2		Shurby, Manches. P.O. Shovel Lake
no	3		Fletcher, William P.O. Remer
✓	5	ci	Wilberg, Erik P.O. Remer

Total Numbers	237	307	207	207
Assessor's or Town Board Footings		8.91		80.
County Board Footings	1723	7367		1506

County of Cass, State of Minnesota, for the Year 1935.

CLASS 3 - Assessed at 33 1/3% of True and Full Value

9-CATTLE											10-SHEEP		11-HOGS																
A		B		C		D		E		F		G		H		I		J		K		A		B					
Pure Bred Cattle under One Year		Grade Cattle under One Year		Pure Bred Cattle One Year Old and under Two Years		Grade Cattle One Year Old and under Two Years		Pure Bred Cattle Two Years Old and under Three Years		Grade Cattle Two Years Old and under Three Years		Pure Bred Cows		Grade Cows		Pure Bred Bulls		Grade Bulls		All Other Cattle		Under Three Months Old		Three Months Old and over					
No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars				
			+100%				+100%				+70%				+49%		+100%				+108%		+70%		+140%		-75%		+87%
3		6		2		14				9				6						1									
1		X		1		6				2				2															
4		8		2		17				9				9															
8		16		5		30				20				20															

sequent First tax in	REMARKS
	h Settlement - 1936
1	tid - CI - 22.21
2	cl - CI - 168.49
3	- CI - 1.91
4	- un - 61.82
5	June Settlement - 1936
6	unplatted - un. 98.83
7	Personal - un. 10.88
8	unplatted - CI - 402.46
9	Personal - CI - 12.00
10	led settlement 1936.
11	un - CI - 45.34
12	unpl - CI 571.37
13	platted - un. 169.43
14	Apr - Dec. 1936
15	Res - CI - 5.00

Assessors must make the necessary footings at bottom of each page and carry them forward to the Tabular Statement Form, and in so doing use all possible care.

Personal Property Ass

Personal Property Assessment Roll and Tax List of the

of

CLASS 3-Continued

Table with columns for property categories (12-31) and rows for property owners (Thibault, Thurlby, Fletcher, Wilberg) and summary footings.

CLASS 3-Continued

CLASS 3A-Assessed at 10% of True and Full Value

Table with columns for property categories (32-43) and rows for property values and assessments.

Handwritten notes and settlement records including 'June Settlement - 1936' and 'Nov - Dec. 1936' with various numerical values.

19.71
19.71
19.71
19.71
19.71
19.71
19.93
19.93
15.18
17.90
17.90
1540
1540
17.90
19.71
25.14
17.90
17.90
19.71
19.71
19.71
19.71
19.71
19.71
19.71
19.71
19.71
2243
2243
2243
2243
19.93
19.93
19.71
19.71
30538
19.71
19.71
19.71
19.71
19.71
19.71
19.71
19.71
19.93
19.93
19.93
22
17.90
17.90
17.90
17.90
17.90
17.90
17.90
18.12
18.12
18.12
18.12
17.90
17.90
17.90
17.90
17.90
17.90
19.71
19.71
7.93
9.97
9.06
21.52
19.71
8.95
17.22
8.95
12.01
19.71
17.90
17.90

1,721.53†

13.35
13.35
13.35
14.27
14.27
14.27
13.35
12.12
12.12
6.14
12.12
12.12
13.35
13.35
13.51
13.35
12.12
12.12
12.28
12.28
13.35
13.35
13.51
13.51
13.35
13.35
13.35
13.35
13.35
13.35
13.35

373.66†

15.04

15.04†

2,110.23#

Tax canceled
& abated

1335
1427
1427
1427
2854
1351
2133
20.11
29.78

169.43*

7432
3716
11148
1971
1053
4440
1971
2673
883
1971
3942
1767
1676
3103
374
1948
1767
1790
895
1722
895

571.37*

10.00
10.00
8.70
6.64
10.00

45.34*

Book
implanted
in.

1872
215
2670
123
3668
1335

9883*OK

Per
in.

886
202

1088*OK

implanted
cl

601
1925
1054
7452
6185
1790
3580
1971
1971
1677
374
3828
1767
68
3987
2016

40246*OK

Per
cl

1200

1200*OK

13.37
8.84

22.21*

10.00
8.00
6.64
1.93
10.05
2.90
15.50
20.05
12.15
26.57
22.49
5.56
10.29
8.70
3.14

163.97*
163.97
6.43

170.40*

1.91
168.49

101
75

176*

.15*

191*

1230
1752
943
51
1306
900

6182*

FORM 15

SECTION 2037, MASON'S MINNESOTA STATUTES, 1927. The Assessor shall foot up each column in his Assessment Books and make in each book under proper headings, a Tabular Statement, showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday in July, he shall return to the County Auditor his Assessment Books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the Auditor. Such return shall be verified by his affidavit substantially in the following form:

ASSESSOR'S RETURN OATH

(REAL AND PERSONAL PROPERTY)

To L. C. Peterson Auditor of the County of Cass, Minnesota.

State of Minnesota, ss.

County of Cass I, N. E. Sherwin Assessor of the town of Lima in said County, do solemnly swear that the book to which this is attached contains a correct and full list of all the Real and Personal Property subject to taxation in said town for the year 1935 so far as I have been able to ascertain the same; and that the true and full value and the assessed value set down in the proper column opposite the several kinds and descriptions of property is in each case the true and full value and the assessable value of such property to the best of my knowledge and belief, except as corrected by the town Board of Review; and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct, as I verily believe.

N. E. Sherwin Assessor.
Subscribed and sworn to before me this 2nd day of July 1935.
L. C. Peterson
(P.C.) Auditor of Cass County.

NOTICE TO ASSESSOR
Assessor must make the necessary footings at bottom of each page and carry them forward to the "Tabular Statement" form, and in so doing use all possible care.

State of Minnesota, County of Cass, ss.
town of Lima I, N. E. Sherwin Assessor of town of Lima in said County for the year 1935, do hereby certify that on the 10 day of June, 1935, in conformity with requirements of law, I posted notices in each of three of the most public places in said town ten days before the time of meeting therein named, of which the following is a true copy, to-wit:

ASSESSMENT NOTICE

NOTICE IS HEREBY GIVEN, That the town Board of Review of the town of Lima in Cass County, Minnesota, will meet at the office of the clerk in said town, on Monday, the 24th day of June, 1935, (being the fourth Monday in June,) for the purpose of reviewing and correcting the assessment of said town for the year 1935. All persons considering themselves aggrieved by said assessment or who wish to complain that the property of another is assessed too low, are hereby notified to appear at said meeting and show cause for having such assessment corrected.

No complaint that another person is assessed too low will be acted upon until the person so assessed, or his agent, shall have been notified of such complaint, if a resident of the County.

N. E. Sherwin
Assessor of the town of Lima,
(Date of posting notice) June 10 day of June 1935.
Given under my hand this 10th day of June 1935.

State of Minnesota, County of Cass, ss.

town of Lima We, the undersigned, town Board of Review of the town of Lima in said County, do hereby certify that we, and each of us, attended at the office of the clerk of said town, on the day set forth in the notice given by the Assessor of said town, and that we then and there remained in session the whole of said day as a Board of Review.

Witness our hands this 1 day of July 1935.
Chas. Feltzger Chairman.
E. G. Bor
Sidney Myers

FORM 17

SPECIAL NOTICE TO ASSESSORS

I would respectfully call the attention of assessors to the following portion of Section 2037, Mason's Minnesota Statutes, 1927.

The Assessor shall foot each column in his Assessment Books and make in each book, under proper headings, a Tabular Statement showing the footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before the first Monday of July he shall return to the County Auditor his Assessment Books, and deliver therewith the lists and Statements of all persons assessed, all of which shall be preserved in the office of the Auditor.

NOTE—It is absolutely necessary for the Auditor to have the Assessment Books and Blanks as early as possible in order to prepare his Abstract for the use of the Board of Equalization.

NOTICE OF RETURN AND FILING

The Assessment Roll was returned and filed in my office this 7 day of July A. D. 1935.
L. C. Peterson County Auditor.

RECEIPT FOR ASSESSMENT ROLL

RECEIVED OF L. C. Peterson, M.I.N.N., County Auditor of the County of Cass State of Minnesota, the necessary books, blanks, etc., for the assessment of Real and Personal Property subject to assessment and taxation for the year A. D. 1935, in the town of Lima County of Cass
State of Minnesota, as provided by Section 1986, Mason's Minnesota Statutes, 1927.
Assessor of the town of Lima County, Minn. Cass

Receipt for Assessment
Rolls

Town of _____

Assessor _____

1935

Filed this _____ day of _____

1935.

County Auditor _____

Assessor's Return of Assessments of Money and Credits in the Township of Lima
(Town, City or Village)
in the County of Cass, State of Minnesota, for the Year 1935.
As required by Sections 2837 to 2849, General Statutes, 1923.

NAME OF PERSON, FIRM OR CORPORATION ASSESSED	P. O. ADDRESS	Listed by Owner	Listed by Assessor	Number of School District	Assessor's Valuation of Money and Credits Dollars	Valuation as Equalized by Town Board Dollars	Valuation as Equalized by County Board Dollars	Valuation as Equalized by Tax Commission Dollars	REMARKS
Erick G. Boe	Remer	250	250	C1	250				
Olle Halvorsen	Remer	50	50	C1	50				
August Solberg	Remer	288	288	C1	338				
TOTALS,									628

PERSONAL PROPERTY

State of Minnesota, }

COUNTY OF Cass

To H.C. Peterson County Auditor.

I, _____ Assessor for the Town of Lina

in the County of Cass, Minnesota, do hereby certify that the foregoing is a correct list

of persons liable to Taxation for Money and Credits in the above named Town
(Town, City or Village)

for the year 1935, and of the aggregate amount of each assessment so far as I have been able to ascertain the same.

Dated _____ 1935.

Assessor.

PERSONAL PROPERTY

Tabular Statement Sheets of Personal Property

For the Town of Lena

NOTICE

There are double the number of these required to each assessment book, to enable the assessor to return a clean, correct abstract with his book, in case of failure in his first attempt.

For convenience of handling and use, abstract sheets are detached from the assessment book.

INSTRUCTIONS TO THE ASSESSOR

Place the assessment book in position for transcribing the total thereof, open it at the first page of the Personal Property part, place this Tabular Statement Sheet opened at the first page, in position between you and the assessment book, and write the words "No. 1" next to the right of the first word "Page"; then transcribe the footings, "Totals", of each column of articles and values, appearing on the first page of the assessment book, to the places opposite to and to the right of the words "Page No. 1", provided therefor in the corresponding columns of "Items" and "Values" hereon. In like manner, continue to transcribe the footings of each page of the Personal Property part of the assessment books (in numerical order) until finished. Then total the footings of each column of "Articles" and "Values" hereon, and prove the same, and, if found correct, and in good legitimate condition, place in the pocket found in the back of the assessment book. If you do not find sufficient room on one Tabular Statement to transcribe your entire book as above, you should use another one. In starting the second Tabular Statement you should bring forward your total footings from first and place them under proper headings at top of sheet.

Should this Tabular Statement, when transcribed and totaled, not be in good condition, then transcribe it to another Tabular Statement which is provided for that purpose as mentioned above.

Tabular Statement Personal Property Assessment for the of

Footings Brought Forward from Page

Brought Forward,

Page

Page

Page

Page

Page

Page

Page

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Page

Page

Page

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Page

DO NOT WRITE ON THIS LINE

Footings Carried Forward, Total Numbers

Total Assessor's or Town Board Footings

Total County Board's Footings

Total State Tax Commission's Footings

CLASS 1 - Assessed at 50% of True and Full Value

CLASS 2 - Assessed at 25% of True and Full Value

CLASS 3 - Assessed at 11 1/2% of True and Full Value

Value of Taxable Property	Total Assessed Value as Equalized by the State Tax Commission	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Local Board of Review	Assessed Value of all Property Included in the Items as Returned by Assessor	CLASS 1 - Assessed at 50% of True and Full Value		CLASS 2 - Assessed at 25% of True and Full Value							8-HORSES, MULES AND ASSES							
					Mined Iron Ore	Total True and Full Value Class 1	1 Household Furniture, Household Utensils, Stoves and Wearing Apparel of members of the family	2 Rugs and Carpets	3 Sewing Machines, Washing Machines, Maps and similar appliances used in the home	4 Watches, Clocks, Jewelry, Diamonds, Gold and Silver Plate	5 Pianos, Phonographs and other Musical Instruments	6 All Other Personal property owned by owner for personal and domestic purposes	Total Assessed Value Class 2	Total True and Full Value Class 2	A Under One Year	B One Year Old and Under Two Years	C Two Years Old and Under Three Years				
Dollars	Dollars	Dollars	Dollars	Dollars	No. Tons	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Assessed Value Dollars	Dollars	Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars

9-HORSES, MULES AND ASSES										9-CATTLE										10-SHEEP				11-HOGS		12 Poultry	13 Stacks of Bees	14 Days of all Age	Assessed at 40% of True and Full Value					
D Three Years Old and under Sixteen Years	E Sixteen Years Old and Over	F Stallions, Pure Bred Horses and Race Horses	A Pure Bred Cattle under One Year	B Grade Cattle under One Year	C Pure Bred Cattle One Year Old and under Two Years	D Grade Cattle One Year Old and under Two Years	E Pure Bred Cattle Two Years Old and under Three Years	F Grade Cattle Two Years Old and under Three Years	G Pure Bred Cows	H Grade Cows	I Pure Bred Bulls	J Grade Bulls	K All Other Cattle	A Under Three Months Old	B Three Months Old and over	A Under Three Months Old	B Three Months Old and Over	A Under Three Months Old	B Three Months Old and Over	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars				No.	Assessed Value Dollars	No.	Assessed Value Dollars	50 Property to be listed and Assessed as "Hogs and Stocks" Sec. 2071, Mammals Min. Statute, 1927	51 Billboards and Advertising Devices
No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	No.	Assessed Value Dollars	Dollars	Dollars			