

**Poplar**  
ASSESSMENT & TAX LIST  
1946



DIRECTIONS TO ASSESSOR

CASS County, Minn., APR 9 1946. OFFICE OF COUNTY AUDITOR,

Rudolph Leen Assessor of the Town of Poplar According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said for the year 1946, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. 1. All real and personal property in this state, and all personal property of persons residing in this state, \*\*\* is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01. \*\*\* Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. By whom listed. Personal Property shall be listed in the following manner: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his \*\*\* personal property.

2. He shall also list separately, and in the name of his principal, all personal property which is in his custody, control, or otherwise controlled by him as agent or attorney. \*\*\*

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, or for the use and enjoyment 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 or receiver, by such agent or receiver.

Sec. 273.03. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.04. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town, county, or district, in which the farm is located, and in the several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such person is located.

Sec. 273.05. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon railroad tracks, and used in connection with the transportation of grain, and operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where such property is located.

Sec. 273.06. 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 conducted. \*\*\*

Sec. 273.07. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.08. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.09. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.10. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.11. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.12. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

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Sec. 273.21. Personal property of electric light and power companies outside of dyes and villages. Personal property other than personal property lying inside of the corporate limits of any city, town, or village, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 272.03. Minnesota Statutes 194 5. 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 assessors shall meet at the office of the county auditor on a day to be fixed by the Commissioner of Taxation for the purpose of receiving instructions as to their duties under the laws of the state.\*\*\*

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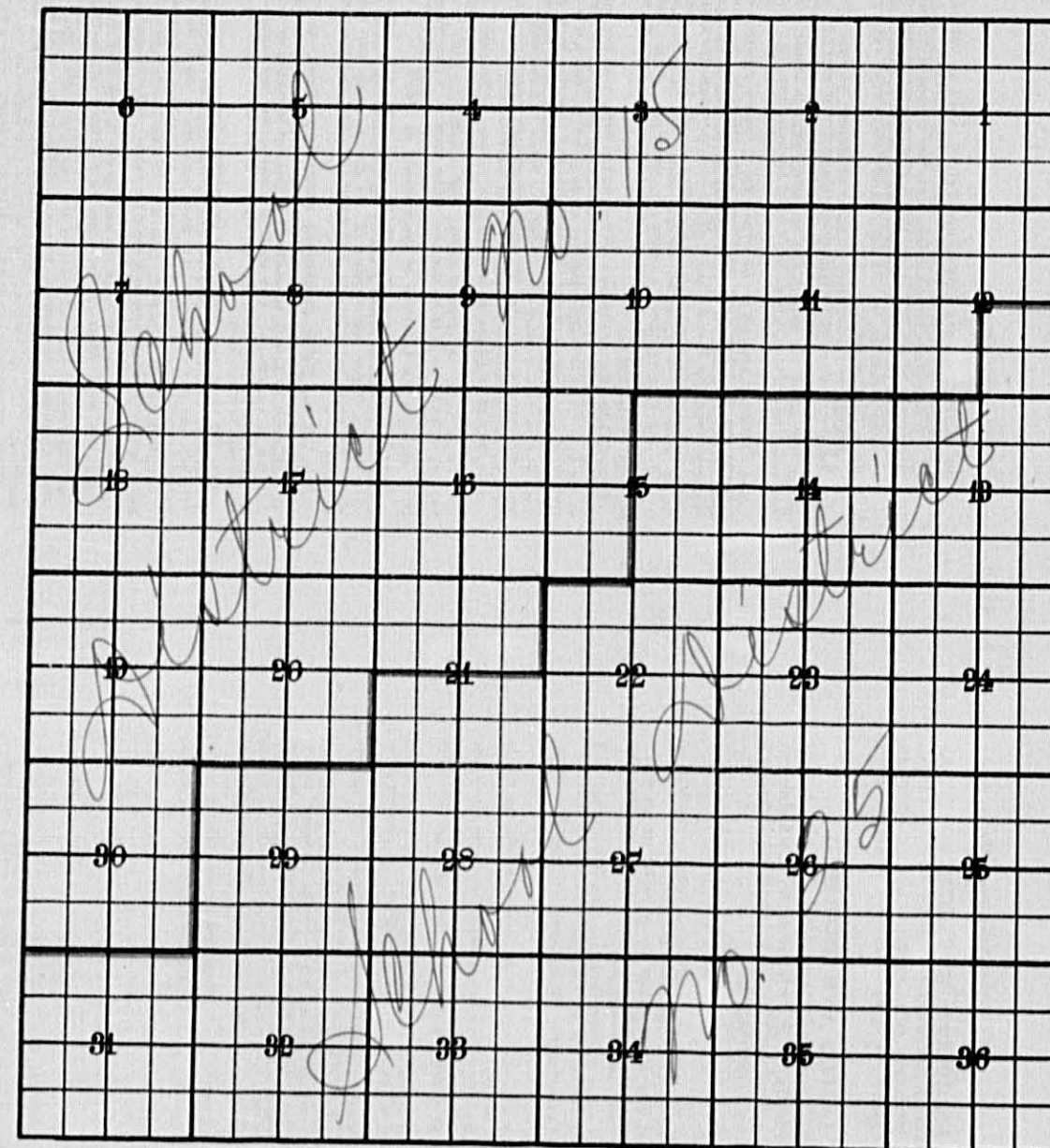
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SECTION	PAGE
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Sec. 1	
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Township No. 136 Range No. 32 Mer. P. M.



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the \_\_\_\_\_ of \_\_\_\_\_ in the  
County of \_\_\_\_\_ for the Year Ending May 1, 1946.

[illegible]

**Note ★ Assessors will not fill these Columns**



Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6<sup>th</sup> day) of January,  
A. D. 1947, of R. C. Peterson, Auditor of said County, Minnesota,  
the Tax List of all Taxable Real and Personal Property in the town  
of Poplar in said County for the year A. D. 1946,  
as specified above and amounting to 100 Dollars  
Paul D. Jewell  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To \_\_\_\_\_, County Auditor:

Sir:—I herewith return to you the Tax List for the \_\_\_\_\_ 194 \_\_\_\_\_  
of \_\_\_\_\_ in said County for the year 1946, 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 "First  
Quarter Paid", "Second Quarter Paid", "Third Quarter 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.  
Yours respectfully,  
\_\_\_\_\_  
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, \_\_\_\_\_ Auditor of said County, and 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 \_\_\_\_\_ of \_\_\_\_\_  
for the year 1946.  
WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_  
1947.  
(SEAL) \_\_\_\_\_ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of \_\_\_\_\_ 194 \_\_\_\_\_  
\_\_\_\_\_ County Treasurer, the Tax List of the  
\_\_\_\_\_ of \_\_\_\_\_ in said  
County for the year 1946; 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 delin-  
quent for said year.  
(SEAL) \_\_\_\_\_ County Auditor.



# TABULAR SCHEDULE OF VALUATIONS, LEVIED IN THE Township OF Poplar

School District No.	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES							RATE OF TOWN TAXES											
	Dollars	Dollars	Value of Lands other than Town Lots including Structures	Value of Town and City Lots including Structures thereon	Personal Property	Total Value of all Property except Money and Credits	State Rev.	State Sch'l	Tchr. Ins.	State Debt	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.			Total Rate of County Tax	Rev.	R. & B.	Drag Tax	State Loan	cem						Total Rate of Town Tax
			Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
15 25			17030 19396	3750 3944		20780 23340					1.45	21.	9.3	39.8	17.1			87.2	5.	15.	1.		1.					22.	
			36426	7694		44120																							
Assessed Val.			Rural	all Other	Pub. Prop.	Total					N.H. 6.6																		
			36426		7694	44120																							



COLLECTIONS OF TAXES OF 194 7, Town OF Poplar, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue, State School, Teachers Insurance, State Debt—Non-Homestead, State Debt—Homestead,	3569 1132	2728 1988							
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest,	16394 7260 31070 13349	28798 12754 54580 23450							
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, Cemetery	3903 11710 781 781	6857 20570 1371 1371							
School Local 1 Mill, School Special, School State Loan,	780 23419	1371 41142							
Total	114148	196980							

		LOCAL 1 MILL	SPECIAL	STATE LOAN	TOTALS
MARCH SETTLEMENT	School District No. 15	255	7664		7919
	" " " 25	525	15755		16280
	Totals	780	23419		24199
JUNE SETTLEMENT	School District No. 15	643	19286		19929
	" " " 25	728	21856		22584
	Totals	1371	41142		42513
NOVEMBER SETTLEMENT	School District No.				
	Totals				
NOVEMBER to JANUARY	School District No.				
	Totals				
ADDITIONS	School District No.				
	Totals				
REDUCTIONS	School District No.				
	Totals				

Printed Real



Cass County, Minnesota, for Taxes for the Year 1946.

[illegible]



## Cass County, Minnesota, for Taxes for the Year 1946.



1



IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS							ASSESSED VALUATIONS							FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review		
													Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%					
																				Dollars	
C. Mc C. Reeve		1	<del>NE 1/4 of NE 1/4</del> Lot 1	4136	32	3954	15	70	400	128 set by Co. 132		129		43					80	43	
Andrew Virtanen		2	NW 1/4 of NE 1/4	"	2	3975		70	"	240		240		80					80	80	
State of Minnesota		3	SW 1/4 of NE 1/4																		
State of Minnesota		4	SE 1/4 of NE 1/4																		
		5																			
Andrew Virtanen		6	NE 1/4 of NW 1/4	"	3	3995		"	"	240		240		80					80	80	
"		7	NW 1/4 of NW 1/4	"	4	4016		"	"	240		240		80					80	80	
R. Clark		8	SW 1/4 of NW 1/4			40		"	"	240		240		80					80	80	
State of Minnesota		9	SE 1/4 of NW 1/4																		
		10																			
State of Minnesota		11	NE 1/4 of SW 1/4																		
R. Clark		12	NW 1/4 of SW 1/4			40		"	"	240		240		80					80	80	
Wm. H. & Elizabeth Crawford		13	SW 1/4 of SW 1/4			40		"	"	240		240		80					80	80	
"		14	SE 1/4 of SW 1/4			40		"	"	240		240		80					80	80	
		15																			
W. H. Stark	State of Minnesota	16	NE 1/4 of SE 1/4			40		"	"	240		240		80					80	80	
W. H. Stark		17	NW 1/4 of SE 1/4			40		"	"	240		240		80					80	80	
E. H. Christiansen		18	SW 1/4 of SE 1/4			40		yes	"	720		320	64						64	64	
"		19	SE 1/4 of SE 1/4			40		"	"	320	250	570	114						114	114	
		20																			
						479	40			3040	150	3290	178	80					978	941	
										2929		3179	178	763							

[illegible]







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Town of Poplar

Cass County, Minnesota, for Taxes for the Year 1946.

[illegible]



Cass County, Minnesota, for Taxes for the Year 1946.

[illegible]



Cass County, Minnesota, for Taxes for the Year 1946.

## SPECIAL TAXES

[illegible]



IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY						No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							FINAL EQUALIZED VALUE
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements				BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/3 %	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review		
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3 %	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%					
																					Dollars	
Geo. J. Matthews	John Matthews	✓ 1	NE 1/4 of NE 1/4	10	36	32	40	15	yes	yes	360			360	72					72		Dollars
State of Minnesota		2	NW 1/4 of NE 1/4																			
Emilie L. Town		✓ 3	SW 1/4 of NE 1/4				40		"	"	360			360	72					72		
"	"	✓ 4	SE 1/4 of NE 1/4				40		"	"	380	480		680	136					136		
		5																				
John Matthews		✓ 6	NE 1/4 of NW 1/4				40		"	"	320			320	64					64		
J. L. Sowers		7	NW 1/4 of NW 1/4				40		"	"	320			320	64					64		
"	"	8	SW 1/4 of NW 1/4				40		"	"	320			320	64					64		
Emilie L. Town		✓ 9	SE 1/4 of NW 1/4				40		"	"	320			320	64					64		
		10																				
"	"	✓ 11	NE 1/4 of SW 1/4				40		"	"	360			360	72					72		
J. L. Sowers		12	NW 1/4 of SW 1/4				40		"	"	410	1260		1610	322					322		
Edna Pearl Sowers		13	SW 1/4 of SW 1/4				40		"	"	270			270	54					54		
Joseph Mettel	Ruth L. Chapin	14	SE 1/4 of SW 1/4				40		"	"	240			240		80				80		
		15																				
Leroy J. + Anna M. Drug	Martha A. + Edna M. Knipper	16	NE 1/4 of SE 1/4				40		yes	"	320			320	64					64		
"	"	17	NW 1/4 of SE 1/4				40		"	"	320			320	64					64		
"	"	18	SW 1/4 of SE 1/4				40		"	"	280	700		980	196					196		
"	"	19	SE 1/4 of SE 1/4				40		"	"	280			280	56					56		
		20																				
							600				4760	2300		7160	1308	80				1444		
														7060	1364							

[illegible]



Cass County, Minnesota, for Taxes for the Year 1946.



Assessment Roll and Tax List of Real Property in the Town of Poplar

Cass County, Minnesota, for Taxes for the Year 1946.

[illegible]















Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

[illegible]



[illegible]



Towns of Poplar

Cass County, Minnesota, for Taxes for the Year 1946.

[illegible]







IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS								FINAL EQUALIZED VALUE				
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/4 %		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review		
														Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/4 %	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%						
						Acres 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars
Nell Skillings		1				N E 1/4 of N E 1/4	20 136 32	40	15	Yes	Yes		320			320	64					64	64
State of Minnesota	Contr. to Arthur W. Johnson	2				N W 1/4 of N E 1/4		40		No	"		240			240		80				80	80
State of Minnesota		3				S W 1/4 of N E 1/4																	
Nell Skillings		4				S E 1/4 of N E 1/4		40		Yes	"		320			320	64					64	64
		5																					
Martin C. Nelson		6				N E 1/4 of N W 1/4		40		"	"		320	50		370	74					74	74
"	"	7				N W 1/4 of N W 1/4		40		"	"		320			320	64					64	64
"	"	8				S W 1/4 of N W 1/4		40		"	"		400			400						80	80
C. Mc C. Reeve		9				S E 1/4 of N W 1/4		40		No	"		180	240	180	240		60				80	60
		10																					
Nellie Bly Lee		11				N E 1/4 of S W 1/4		40		Yes	"		250			250	50					50	50
Vernon C. + G. C. Redempt	State of Minn.	12				N W 1/4 of S W 1/4		40		No	"		240			240		80	Forfeited			80	80
"	"	13				S W 1/4 of S W 1/4		40		"	"		240			240		80				80	80
Nellie Bly Lee		14				S E 1/4 of S W 1/4		40		Yes	"		204	200		404	81					81	81
		15																					
Harley Leonard Bailey		16				N E 1/4 of S E 1/4		40		"	"		360	250		610	122					122	122
Nellie Bly Lee		17				N W 1/4 of S E 1/4		40		"	"		365			365	73					73	72
"	"	18				S W 1/4 of S E 1/4		40		"	"		270			270	54					54	54
State of Minnesota		19				S E 1/4 of S E 1/4																	
		20																					
								560					4589	500		4589	726	320				1046	1026
													4529			4529	726	300					

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## Assessment Roll and Tax List of Real Property in the

Town of Poplar

Cass County, Minnesota, for Taxes for the Year 1946.

IN WHOSE NAME ASSESSED		TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY			TRUE AND FULL VALUATIONS										ASSESSED VALUATIONS										VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION										SPECIAL TAXES										TAXES										PAID										WHEN PAID										March Settlement 1947										June Settlement 1947										Penalty										November Settlement 1947										Penalty										Collections to First Monday in January 1948										Penalty										Delinquent on First Monday in January 1948										Total Delinquent Tax and Penalty										REMARKS									
				SUBDIVISION			Sec. or Lot			Town or Range			Number of Acres of Land			No. School District			Indicate Homestead Yes or No			Indicate Agricultural Yes or No			LAND Exclusive of Structures and Improvements			BUILDINGS and Other Structures			MACHINERY Permanently Attached to Real Estate			TOTAL True and Full Value			R U R A L			ALL OTHER			MACHINERY Permanently Attached to Real Estate			TOTAL ASSESSED VALUE			Total Assessed Value as Equalized by the Board of Review			FINAL EQUALIZED VALUE			SOLD FOR TAXES			District No. 15			District No. 25			District No. 35			District No. 45			District No. 55			Rate and Tax Less Homestead Exemption			State Tax on Non-Homestead			TOTAL GENERAL TAX			SPECIAL TAXES			TOTAL TAXES			PAID			WHEN PAID			March Settlement 1947			June Settlement 1947			Penalty			November Settlement 1947			Penalty			Collections to First Monday in January 1948			Penalty			Delinquent on First Monday in January 1948			Total Delinquent Tax and Penalty			REMARKS																																																							
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REMARKS:







11.86 Canc.  
11.86 Canc.







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Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

[illegible]



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Bal. Due of  
PLO 11



Bal. due of  
\$ 3.00



[illegible]



Tabular Statement of Taxable Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 19\_\_\_\_\_

[illegible]



## FORM 6 MILLER-DAVIS COMPANY, MINNEAPOLIS

FORM 6 MILLER-DAVIS COMPANY, MINNEAPOLIS

sk.  
n.w.



Tabular Statement of Taxable Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 19\_\_\_\_

FORM 6 - WILCOX-BAY COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed		TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS						EQUALIZED ASSESSED VALUATIONS				
			LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate 33 1/4 % Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars		
							Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/4 % Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars							
Footings from Page	21		3990	600		4590	612	510							1122		
"	"	"	22			4800	1700			6500	1252	80				1332	
"	"	"	23			4872	728			5600	832	480				1312	
"	"	"	24			4830	770			5600	1078	70				1148	
"	"	"	25			3940	570			4510	902					902	
"	"	"	26			5165	1350			6515	1063	400				1463	
"	"	"	27			4695	460			5155	982	80				1063	
"	"	"	28			2610				2610		870				870	
"	"	"	29			4166				4166	472	602				1074	
"	"	"	30			3010	300			3310	292	617				909	
"	"	"	31			3120				3120		1040				1040	
"	"	"	32			4354	1440			5794	535	1040				1575	
"	"	"	33			3360				3360		1120				1120	
"	"	"	34			3905	560			4465	797	160				957	
"	"	"	35			5180	2500			7680	1440	160				1600	
"	"	"	36			3440	1150			4590	870	80				950	
"	"	"															
"	"	"															
"	"	"															
						131476	25608			157084	22824	14322				37146	OK A.R.

37146 *OK A.R.P.*