

Assessment & Tax List - 1955
Rogers

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR
1955.

County, Minn.

To Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the containing a list of all Real Estate that has become subject to taxation since the Assessment Books for the year 1955, as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof 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 1953)

Sec. 272.01. 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. 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. 273.22. 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 the real and personal property owned by him and all other personal property invested, loaned, or otherwise controlled by him as agent or attorney, and
2. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, and
3. He shall also list separately, and in the name of his principal, all money and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, and
4. The property of a person for whom benefit is held in trust, by his guardian, or by the minor, child or insane person shall be listed 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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All real and personal property, including checks, musical instruments, sewing machines, and other personal property, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the county and district in which the principal place of business of the owner is usually kept.

Sec. 273.29. 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.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm resides in another state, the same shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and other personal property, including checks, musical instruments, sewing machines, and other personal property, and all personal property used by the owner for personal and domestic purposes, shall be listed and assessed in the county and district in which the principal place of business of the owner is usually kept.

Sec. 273.33. Pipeline companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting oil, gas, or other petroleum products, shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline and other personal property, of pipeline companies engaged in the operations of hauling, transporting, storing, or otherwise handling, oil, gas, or other petroleum products, shall be listed and assessed in the county, town, or district in which the principal place of business of the company is located.

Sec. 273.36. Electric Light and Power Companies. Subdivision 1. The personal property, consisting of the electric light and power companies having a fixed situs in any city, town, or district, shall be listed and assessed in the county, town, or district in which the principal place of business of the company is located.

Subdivision 2. All transmission and distribution lines, and equipment, of electric light and power companies, shall be listed and assessed in the county, town, or district in which the principal place of business of the company is located.

Sec. 273.37. Gas and Water Companies. The personal property, consisting of the gas and water companies having a fixed situs in any city, town, or district, shall be listed and assessed in the county, town, or district in which the principal place of business of the company is located.

Sec. 273.38. Electric Light and Power Companies. Subdivision 1. The personal property, consisting of the electric light and power companies having a fixed situs in any city, town, or district, shall be listed and assessed in the county, town, or district in which the principal place of business of the company is located.

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Sec. 273.39. Gas and Water Companies. The personal property, consisting of the gas and water companies having a fixed situs in any city, town, or district, shall be listed and assessed in the county, town, or district in which the principal place of business of the company is located.

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Sec. 273.45. Assignments and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place where the property is located.

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Minnesota Statutes 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. . . .
Minnesota Statutes 1953, Section 273.03. The county auditor shall annually provide the necessary assessment books and 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.***
Minnesota Statutes 1953, Section 273.04. The assessors and at least one member of each local board of review 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. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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.

The forms in this book are prescribed for the 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Rogers

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES					RATE OF TOWN TAXES					RATE OF SCHOOL TAXES		TAXES LEVIED																																	
	Agricultural Lands	Non-Agricultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of County Tax	Rev.	R. & B.	Drug Tax	State Loan	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	Total Rate of Sch'l Tax	Total Rate of all Taxes	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS							ALL OTHER TAXES																				
																									Local 1 Mill	Special	State Loan	Def.	Tu.	Transp.	C.O.	Total School Taxes	FUNDS	Rate	Amounts																	
Uw	Dollars 10,533	Dollars 4348	Dollars 1976	Dollars 16,857	Mills 3.98	Mills 28.01	Mills 14.01	Mills 49.83	Mills 9.97	Mills 2.00	Mills 103.82	Mills 10.24	Mills 1.00	Mills 3.00	Mills 41.00	Mills 1.00	Mills 20.00	Mills 40.00	Mills 40.00	Mills 1.08	Mills 15.00	Mills 1.08	Mills 15.00	Mills 77.08	Mills 225.88	Mills 10.53	Mills 210.66	Mills 421.32	Mills 11.38	Mills 158.00	Mills 811.89	State - Non-Homestead, 66.62	State - Homestead, 67.09	County Revenue, 472.20	County Road and Bridge, 236.20	County Welfare, 840.08	Bonds and Interest, 168.06	Court House Bldg., 33.71	1760.25	Town Revenue, 168.57	Town Road and Bridge, 404.57	Town Drug, 16.86	Town State Loan, 50.57	Fire Telephone, 50.57	691.14	School Local 1 Mill, 16.85	School Special, 463.62	School State Loan, 674.28	Tuition, 1821	Transportation C. O., 252.86	1425.82	4000.92
Assessed Value	Rural 3930	All Other	Personal Property	Total 3930															Local	Special	State Loan	Deficiency	Tuition	Transportation	C.O.	Total																										
Non-Homestead	10,951		1976	12,927															1	20	40	40	1.08	15	1.08	15	77.08	225.88	10.53	210.66	421.32	11.38	158.00	811.89																		
Total	14,881		1976	16,857															1	40	40	40	1.08	15	1.08	15	97.08	245.88	16.85	463.62	674.28	1821	252.86	1425.82	4000.92																	

Total Number of Acres 3594.39
 State of Minnesota, } ss. L. C. Peterson
 COUNTY OF CASS } 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 Rogers, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1955.
 Witness my hand and official seal, this 12th day of December, A. D. 1955.
 L. C. Peterson, County Auditor.
 By Helen Billen, Deputy.

Total Taxes Real Estate 3504.92
 Pers. Prop. 496.00
 Total 4000.92

SEAL

or Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land	
			Acres	100ths

Real Estate

SEAL

COLLECTIONS OF TAXES OF 1956

Town OF *Rogers*

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1956	JUNE SETTLEMENT 1956	NOV. SETTLEMENT 1956	Amount Collected from Nov. 19... to First Monday in Jan. 19...	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19...
State-Non-Homestead, State-Homestead,	977 287	3150 3262	1696 1706	642 301					
County Revenue, County Road and Bridge, County Welfare, County Road and Interest, <i>Court House</i>	5519 2769 2878 1864 394	22958 11483 40842 8172 1639	12007 6005 21359 4874 859	2124 1063 3793 756 153					
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan, <i>Phone</i>	1970 4729 199 591 591	8196 19671 826 2459 2459	4296 10287 429 1286 1286	758 1820 76 228 228					
School Local 1 Mill, School Special, School State Loan, Deficiency Tuition Transportation C. O.	197 7382 7882 213 2755	819 19884 32786 886 12294	429 12109 17145 463 6429	75 2731 3034 81 1139					
	48923	191780	102053	18988					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	Transport.	C. O.	TOTALS
MARCH SETTLEMENT	<i>Green</i> <i>Naun.</i>	25 172	500 6882		10001 6881	27 186	375 2580	1928 16701
JUNE SETTLEMENT	<i>Green</i> <i>Naun.</i>	645 174	12889 6985		7882 25799 6987	213 697	2955 3634 2620	18629 49714 16955
NOVEMBER SETTLEMENT	<i>Green</i> <i>Naun.</i>	252 177	5036 7073		32786 19033	886 772	12294 3777 2652	66669 19409 17166
NOVEMBER to JANUARY	<i>Green</i> <i>Naun.</i>	15 60	303 2428		17145 606 2428	463 16 65	6429 228 911	36575 1168 8882
ADDITIONS		75	2731		3034	81	1139	7060
REDUCTIONS								

or Ceased to be Homesteads

HOMESTEADS

Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 100ths

Real Estate

PERSONAL

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

Cass County, Minnesota, for Taxes for the Year 1955.

Form SCD (55)

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: 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, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Form 502 (55) SMALL-TOWN COUNTY, MINNAPOLIS

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: 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, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: 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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

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

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Form SCD (55) MINN-DATA COMPANY, MINNAPOLIS

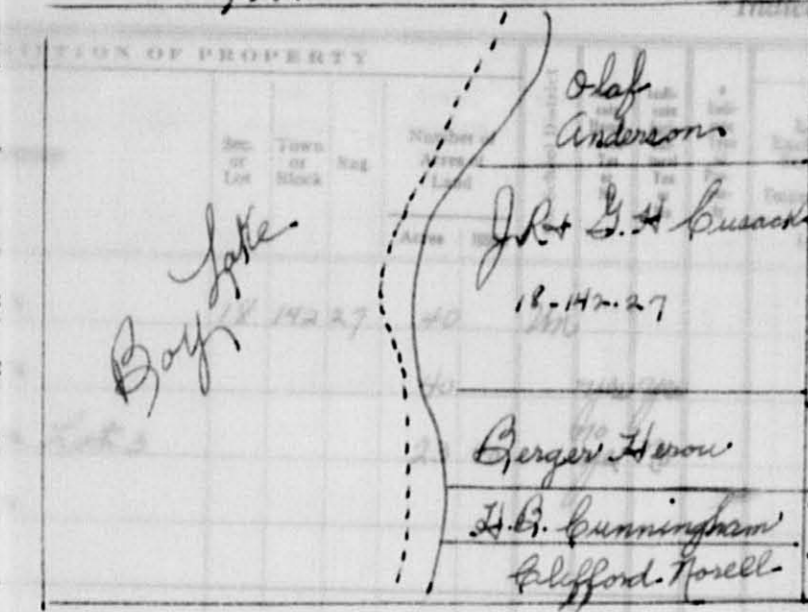
Table with columns for property assessment: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for tax details: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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.

Assessment Roll and List of Real Property

Lot 5 Dec 18-1942-27



of Rogers, of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: BUILDINGS and Other Structures, MACHINERY Permanently Attached to Real Estate, TOTAL True and Full Value, RURAL (Homestead Up to \$1,000 20%, Over \$4,000 and Non-Homestead 33 1/3%), ALL OTHER (Homestead Up to \$1,000 25%, Over \$4,000 and Non-Homestead 40%), MACHINERY Permanently Attached to Real Estate 33 1/3%, TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE.

assessment by town board

Main assessment roll table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDI, and various lot descriptions.

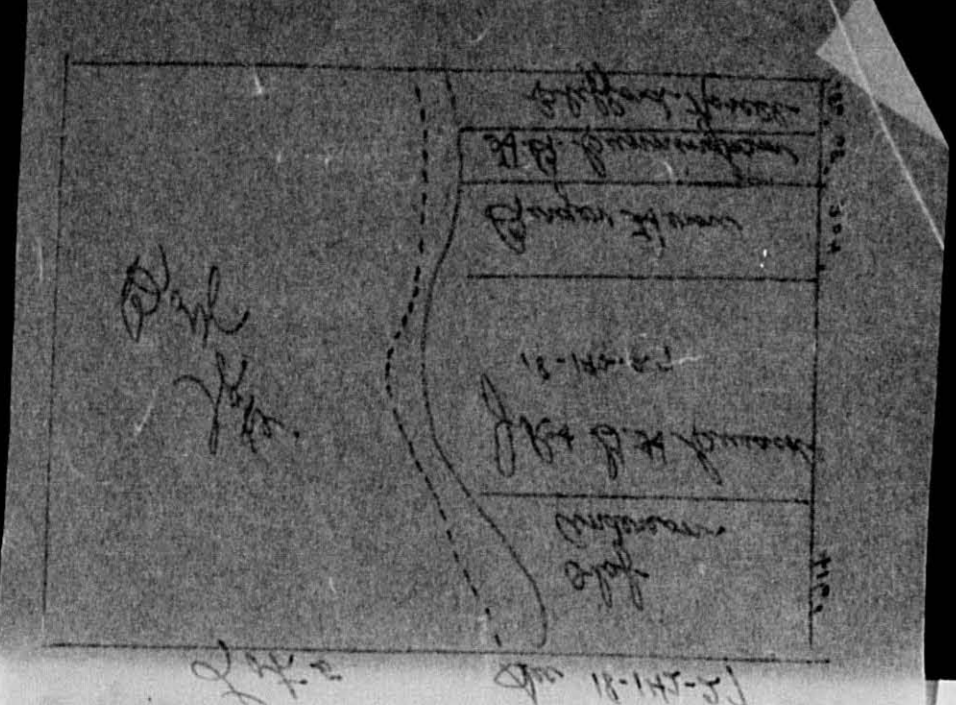
Handwritten notes at the bottom of the assessment roll table.

Cass County, Minnesota, for Taxes for the Year 1955.

Tax table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.



Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the *Down* of *Rogers*, *Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS (RURAL, ALL OTHER, MACHINERY), Total Assessed Value, FINAL EQUALIZED VALUE. Includes handwritten entries for various lots and owners like Fred M. & Opal E. Hayward and William H. Forbes.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and amounts.

Assessment Roll and Tax List of Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1955.

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, and REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: 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, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Rogers
*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Form SCD (55) MILLER-DAVIS COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS											FINAL EQUALIZED VALUE								
		SUBDIVISION	Sec. or Lot	Town or Block	Rng	Number of Acres of Land Acres 100ths	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS				BUILDINGS AND OTHER STRUCTURES				MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value		ASSESSED VALUATIONS							
							RURAL	ALL OTHER	MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$1,000 25%	Over \$4,000 and Non-Homestead 40%				MACHINERY Permanently Attached to Real Estate 33 1/3%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review					
State of Minnesota		1																							
U. S. of America		2																							
U. S. of America		3																							
		4																							
		5																							
U. S. of America		6																							
U. S. of America		7																							
U. S. of America		8																							
U. S. of America		9																							
		10																							
State of Minnesota		11																							
<i>Julius & Genevieve Breitkopf</i>		12				40																			
"		13				40																			
U. S. of America		14																							
		15																							
U. S. of America		16																							
U. S. of America		17																							
U. S. of America		18																							
U. S. of America		19																							
		20																							

80

Cass County, Minnesota, for Taxes for the Year 1955.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1956	June Settlement 1956	November Settlement 1956	Penalty	Collections to First Monday in January 1957	Penalty	Delinquent on First Monday in January 1957	Total Delinquent Tax and Penalty	REMARKS		
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		

OCT 31 1956 15060
MAY 28 1956 6821
MAY 28 1956

56

1266

1266

633

633

Assessment Roll and Tax List of Real Property in the Town of Rogers of Douglas County, Minnesota

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns for property details, valuations (True and Full, Assessed), school district valuations, taxes (Special, Total, PAID, WHEN PAID), and remarks.

Assessment Roll and Tax List of Real Property in the Town of Rogers, Cass County, Minnesota, for Taxes for the Year 1955.

Form SCD (55) - 1954-55

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS.

