Salem

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 1946.

A. L. Merton Assessor of the Town of Salem

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Town *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.** 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 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 money and other personal property intrusted, loaned, 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, 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, for 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 owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. 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 family purposes, shall be listed and assessed in the district where the resident shall be listed and assessed in the district where the same 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 does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. 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 situated.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies for the transportation of petroleum, petroleum products, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. 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 in any city, village, or borough in like state shall be listed and assessed where situated ***

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property other than personal property being tools of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs in any city, village, or borough, outside of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the product of any manufacture of this state, which shall be held for the sole purpose of being stored or forwarded, or in which he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or distilling, or otherwise preparing for sale, in such manufacturing establishment of any kind shall list, * * * as part of his manufacturer's stock, the value of all engines, machinery, tools, and other articles used or designed to be used in any such process, whether such fixtures as have been considered real property.

Sec. 273.34. 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. 273.35. 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. 273.46. Assignees and receivers. Personal property in the hands of assignees and receivers shall be listed and assessed at the place of trading before his appointment.

Sec. 273.47. 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. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing any property, the property shall 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 Commissioner of Taxation***.

Sec. 273.12. Property to be verified. Every person required to list property for taxation shall be verified. Every person required to list property for taxation shall be verified. Every person required to list property for taxation shall be verified. Every person required to list 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 of which he shall be in control which *** he is required to list for taxation as owner or attorney, guardian, parent, trustee, executor, administrator, receiver, assignee, officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Wherever 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, true, 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 be so examined under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property, and assess the same at such amount as he shall deem to be the true value thereof. When requested, he shall sign and deliver to the person making the request of the statement showing the valuation of the property so listed.

Sec. 273.20. 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. 620.05. False statement regarding taxes. Every person who, in making any statement or affidavit, which is required or authorized by law to be made, shall knowingly make any false statement of any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How listed. Every person required to list personal property for taxation shall be and subject to any gross earnings or other taxes hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located. If it is mined from underground mines, it shall be assessed in the underground methods and placed in analytics subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .150 per cent, dried analysis, or which is classified by the iron ore trade as siliceous, Manganese, or Manganese Siliceous, shall be assessed at twenty (20) per cent of its true and full value thereof.

Class 1a. All direct products of the blast and open hearth furnace that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and family purposes, including furnishings or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided in class four, shall constitute class three and shall be valued at all acts together with the fixtures and fixtures used therewith, manufacturers' materials and manufactured goods, tools, implements and machinery, whether fixtures or otherwise, except as provided in class three "d" and all real estate, which is rural in character and devoted or available to rural but not necessarily agricultural use, except as provided for classes one and three "a" at 33⅓ per cent of the true and full value thereof and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and all other domestic animals for agricultural purposes, all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 8. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. 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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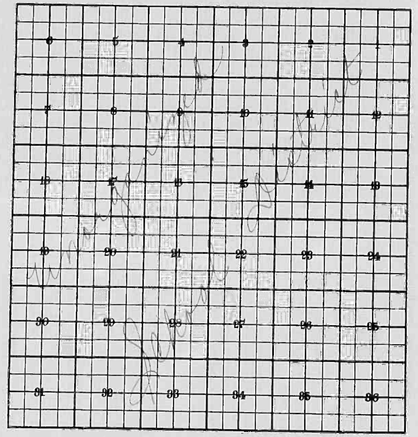
INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 26 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.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ¼ Mill per Bushel (Dollars Cts.)	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ¼ Mill Per Bushel (Dollars Cts.)	★ Total Tax (Dollars Cts.)	REMARKS

Note ★ Assessors will not fill Back Columns

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Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th *day) of January, A. D. 1947, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Town *of* Salem *in said County for the year A. D. 1946, as specified above and amounting to ..... 100 Dollars*

Paul R. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

..... 194

To ....., County Auditor:

Sir.—I herewith return to you the Tax List for the ..... 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

..... 194

I hereby certify that on the first Monday in January 1948, I received of ..... 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 delinquent for said year.

(SEAL) *County Auditor.*

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TABULAR SCHEDULE OF VALUATIONS,

DEVIED IN THE Township OF Salem

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Dollars	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	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rate of County Taxes: Rev. Mills	R. & B. Mills	Wel. fare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	Rate of Town Taxes: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Tel Mills	Bd Mills	Mills	Total Rate of Town Tax Mills
Unc			7702	49	1367	9118					145	21.	9.3	39.8	17.1			87.2	5.	15.	1.		5.	5.	22.7		53.7
Assessed Val			Rural 7751	all Other —	P.P. 1367	Total 9118				N.H.	6.6																

School District No.	Rate of School Taxes: Local 1 Mill Mills	Special Mills	State Loan Mills	Def Mills	C.O. Mills	Bd Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Taxes Levied — Local 1 Mill	Special	State Loan	Def	C.O.	Bd	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
Unc	1.	15.		15.	5.	28.7	64.7	70.105	770	16553		11553	3851	22105	49832	State Revenue,		
	1.	30.		15.	5.	28.7	79.7	222.05	142	4248		2124	708	4064	11286	State School,		
																Teachers Insurance,		
																State Debt—Non-Homestead,		4024
																State Debt—Homestead,		1372
																County Revenue,		19147
																County Road and Bridge,		8480
																County Welfare,		36290
																Bonds and Interest		15592
									912	15801		13677	4559	26169	61118			
																Town Revenue,		4559
																Town Road and Bridge,		13679
																Town Drag,		912
																Town State Loan,		
																Fire		4559
																Telephone		4559
																Bond & Int.		20697
																School Local 1 Mill,		912
																School Special,		15801
																School State Loan,		
																Defering		13677
																Capital Outlay		4559
																Bond & Int.		26169
																Total		194938

Total Levy $ 194938

State of Minnesota, } ss.
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 Twp of Salem, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1946.

Witness my hand and official seal this 31 day of Dec A. D. 1946

SEAL

County Auditor.

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COLLECTIONS OF TAXES OF 1947 Town OF Salem, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 47	JUNE SETTLEMENT 19 47	NOV. SETTLEMENT 19	Amount Collected from Nov. 15 to First Monday in Jan. 19	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State Revenue:											
State School,											
Teachers Insurance,											
State Debt—Non-Homestead	767	940									
State Debt—Homestead,	188	369									
County Revenue,	2770	5348									
County Road and Bridge,	1304	2368									
County Welfare,	5154	10135									
County Bond and Interest, 2714	2714	4355									
Town Revenue,	648	1273									
Town Road and Bridge,	1943	3820									
Town Drag,	130	255									
Town State Loan,											
Tele	648	1273									
Telephone	648	1273									
Dep											
B + L	2940	5781									
School Local 1 Mill,	129	255									
School Special,	3085	4210									
School State Loan,											
Def	1943	3820									
C O	648	1273									
B + L	3717	7308									
	28798	54056									

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C O	B + L			TOTALS
MARCH SETTLEMENT	School District No. Dist 1 A	53	785		768	266	537			3429
	Dist 1 NA	76	2270		1174	382	2190			6083
	Totals	129	3085		1943	648	3717			9512
JUNE SETTLEMENT	School District No. Dist A	229	3433		3431	1144	6565			14802
	Dist NA	26	777		319	129	743			2064
	Totals	255	4210		3820	1273	7308			16866
NOVEMBER SETTLEMENT	School District No.									
	Totals									
NOVEMBER to JANUARY	School District No.									
	Totals									
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Form 4 CD 30,000 Sept. 1945

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	Sch. School District	Indicate Homestead Tax Paid	Indicate Personal Tax Paid	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	C. J. & Maude J. Posey		~~N E ¼ of N E ¼~~ Lot 1	1	143	26	40.04	Un	No	No	280			280		93				93	93	
2	" " "		~~N W ¼ of N E ¼~~ 2				40.13		No	No	200			200		66				66	66	
3			S W ¼ of N E ¼				40		No	No	200			200		66				66	66	
4	Winfred C. & Leora Bogle		S E ¼ of N E ¼				40		Yes	No	780			780	56					56	56	
5																						
6	State of Minnesota		~~N E ¼ of N W ¼~~ 3																			
7			~~N W ¼ of N W ¼~~ 4																			
8			S W ¼ of N W ¼																			
9	State of Minnesota		S E ¼ of N W ¼																			
10																						
11	Geo. E. Godfrey		N E ¼ of S W ¼				40		No	No	200			200		66				66	66	
12	U. S. of America		N W ¼ of S W ¼																			
13	U. S. of America		S W ¼ of S W ¼																			
14	U. S. of America		S E ¼ of S W ¼																			
15																						
16	U. S. of America		N E ¼ of S E ¼																			
17	Geo. E. Godfrey		N W ¼ of S E ¼				40		No	No	200			200		66				66	66	
18	State of Minnesota		S W ¼ of S E ¼																			
19	U. S. of America		S E ¼ of S E ¼																			
20																						
							240.17				1360			1360	56	357				413	413	

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

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	TOTAL GENERAL TAX	SPECIAL TAXES			TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		93				19 26	62					19 88	1 PAID IN FULL	MAY 13 1947											
2		66				13 66	44					14 10	2 PAID IN FULL	MAY 13 1947	53440		48 06								
3		66				13 66	44					14 10	3 PAID IN FULL	MAY 13 1947											
4		1156				11 60						11 60	4										1160	1276	
5													5												
6													6												
7													7												
8													8												
9													9												
10													10												
11	SOLD FOR TAXES	66				13 66	44					14 10	11									1410			
12													12												
13													13												
14													14												
15													15												
16													16												
17	SOLD FOR TAXES	66				13 66	44					14 10	17									1410			
18													18												
19													19												
20													20												
		1156 357 413			Un	85 80	2 38					87 88													

Form 3 CD

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $1,000 25%	Over $1,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value to Equalize to the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota		~~N E ¼ of N E ¼~~ Lot 1	2	143	26																	
2	State of Minnesota		~~N W ¼ of N E ¼~~ .. 2																				
3			S W ¼ of N E ¼																				
4			S E ¼ of N E ¼																				
5																							
6	State of Minnesota		~~N E ¼ of N W ¼~~ .. 3																				
7	State of Minnesota		~~N W ¼ of N W ¼~~ . 4																				
8	State of Minnesota		S W ¼ of N W ¼																				
9	State of Minnesota		S E ¼ of N W ¼																				
10																							
11			N E ¼ of S W ¼																				
12	State of Minnesota		N W ¼ of S W ¼																				
13	State of Minnesota		S W ¼ of S W ¼																				
14	State of Minnesota		S E ¼ of S W ¼																				
15																							
16			N E ¼ of S E ¼																				
17			N W ¼ of S E ¼																				
18	State of Minnesota		S W ¼ of S E ¼																				
19	Bertel Christiansen		S E ¼ of S E ¼				40			No	Yes	200			200		66				66	66	
20																							
							40					200			200		66				66	66	
												200			200		66				66	66	

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1													
2										2													
3										3													
4										4													
5										5													
6										6													
7										7													
8										8													
9										9													
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19	SOLD FOR TAXES	66			13.66	.44			14.10	19											14.10	X 1551	
20										20													
		66			13.66	.44			14.10														

Form 4 CD — Issue date January, 1946

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / Hdths)	Neighborhood District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	~~Thos H Strojek~~	Margaret R. Scott	~~N E ¼ of N E ¼~~ Lot 1	3	143	46	53	Sa	No	No	160			160		53				53	53	
2	"	"	N W ¼ of N E ¼																			
3	"	"	~~S W ¼ of N E ¼~~	2			37.55		No	No	160			160		53				53	53	
4	"	"	S E ¼ of N E ¼				40		No	No	160			160		53				53	53	
5																						
6			N E ¼ of N W ¼																			
7			N W ¼ of N W ¼																			
8			S W ¼ of N W ¼																			
9			S E ¼ of N W ¼																			
10																						
11	~~Thos H Strojek~~	"	~~N E ¼ of S W ¼~~	3			55		No	No	160			160		53				53	53	
12			N W ¼ of S W ¼																			
13			S W ¼ of S W ¼																			
14			S E ¼ of S W ¼																			
15																						
16	"	"	N E ¼ of S E ¼				40		No	No	160			160		53				53	53	
17	"	"	N W ¼ of S E ¼				40		No	No	160			160		53				53	53	
18	"	"	S W ¼ of S E ¼				40		No	No	160			160		53				53	53	
19	"	"	S E ¼ of S E ¼				40		No	No	160			160		53				53	53	
20																						
							345.55				1280 / 1280			1280 / 1280		424 / 424				424 / 424	424	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 28.65 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes			Total Taxes	Paid	When Paid	Number of Receipt	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	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			53				8.70 / 10.98	28 / 34	Abatement #3441			11.32	PAID IN FULL	AUG - 4 1947				abated								2.34 Abated
2																										
3			53				8.70 / 10.98	28 / 34	Abatement #3441			11.32	PAID IN FULL	AUG - 4 1947												2.34 Abated
4			53				8.70 / 10.98	28 / 34	"	"		11.32	PAID IN FULL	AUG - 4 1947				abated								2.34 "
5																										
6																										
7																										
8																										
9																										
10																										
11			53				8.70 / 10.98	28 / 34	Abatement #3441			11.32	PAID IN FULL	AUG - 4 1947	1894			abated	7.14							2.34 Abated
12																										
13																										
14																										
15																										
16			53				8.70 / 10.98	28 / 34	Abatement #3441			11.32	PAID IN FULL	AUG - 4 1947												2.34 Abated
17			53				8.70 / 10.98	28 / 34	"	"		11.32	PAID IN FULL	AUG - 4 1947												2.56 "
18			53				8.70 / 10.98	28 / 34	"	"		11.32	PAID IN FULL	AUG - 4 1947												2.58 "
19			53				8.70 / 10.98	28 / 34	"	"		11.32	PAID IN FULL	AUG - 4 1947												2.58 "
20																										
			1124				8984	272				9056														

Form 4-CD (Pile-Bate Market, Minneap.)

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No.	Indicate Agricultural Tax or No.	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $3,000 20%	Over $3,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $3,000 25%	Over $3,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Tenths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1			NE¼ of NE¼	4	126	(Lake)																	
2			NW¼ of NE¼																				
3			SW¼ of NE¼																				
4			SE¼ of NE¼																				
5																							
6			NE¼ of NW¼																				
7			NW¼ of NW¼																				
8			SW¼ of NW¼																				
9			SE¼ of NW¼																				
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11			NE¼ of SW¼																				
12			NW¼ of SW¼																				
13			SW¼ of SW¼																				
14			SE¼ of SW¼																				
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16			NE¼ of SE¼																				
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18			SW¼ of SE¼																				
19			SE¼ of SE¼																				
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exception ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES			TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
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Form 4 C [illegible]

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

		DESCRIPTION OF PROPERTY						TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							
												RURAL		ALL OTHER					
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	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	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE.
							Acres	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1	N E ¼ of N E ¼	5	142	26													
		2	N W ¼ of N E ¼																
		3	S W ¼ of N E ¼																
		4	S E ¼ of N E ¼																
		5																	
U. S. of America		6	~~N E ¼ of N W ¼~~ Lot 1																
		7	~~N W ¼ of N W ¼~~																
		8	S W ¼ of N W ¼																
		9	S E ¼ of N W ¼																
		10																	
		11	N E ¼ of S W ¼																
		12	N W ¼ of S W ¼																
		13	S W ¼ of S W ¼																
		14	S E ¼ of S W ¼																
		15																	
		16	N E ¼ of S E ¼																
		17	N W ¼ of S E ¼																
		18	S W ¼ of S E ¼																
		19	S E ¼ of S E ¼																
		20																	

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES			TOTAL TAXES	PAID	WHEN PAID														
		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills							Month	Day	Year	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
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Form 4 CD—Assessor's Report, Original

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Nos.	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $1,000 20%	Over $1,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $1,000 25%	Over $1,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota		~~NE¼ of NE¼~~ Lot 1	6	142	26			Tw														
	State of Minnesota		~~NW¼ of NE¼~~ " 2																				
	State of Minnesota		SW¼ of NE¼																				
	State of Minnesota		SE¼ of NE¼																				
	State of Minnesota		NE¼ of NW¼																				
			NW¼ of NW¼																				
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	State of Minnesota		~~SW¼ of SW¼~~ " 7																				
	State of Minnesota		SE¼ of SW¼																				
			NE¼ of SE¼																				
			NW¼ of SE¼																				
	State of Minnesota		SW¼ of SE¼																				
			SE¼ of SE¼																				

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES		TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
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Assessment Roll and Tax List of Real Property in the Town of Salem

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax of Ne	Indicate Agricultural Tax of Ne	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Tenths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		1	NE ¼ of NE ¼		7	143	26		Town														
	U. S. of America	2	NW ¼ of NE ¼																				
		3	SW ¼ of NE ¼																				
		4	SE ¼ of NE ¼																				
		5																					
	U. S. of America	6	NE ¼ of NW ¼																				
	State of Minnesota	7	~~NW ¼ of NW ¼~~ Lot 1																				
	U. S. of America	8	~~SW ¼ of NW ¼~~ Lot 2																				
	State of Minnesota	9	SE ¼ of NW ¼																				
		10																					
	State of Minnesota	11	NE ¼ of SW ¼																				
	State of Minnesota	12	NW ¼ of SW ¼ Lot 3																				
	State of Minnesota	13	~~SW ¼ of SW ¼~~ Lot 4																				
	State of Minnesota	14	SE ¼ of SW ¼																				
		15																					
		16	NE ¼ of SE ¼																				
	U. S. of America	17	NW ¼ of SE ¼																				
		18	SW ¼ of SE ¼																				
		19	SE ¼ of SE ¼																				
		20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
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Form 4 C.Hewitt-Sun company, publishers

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	Org. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $1,000 20%	Over $1,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State Land		1 NE ¼ of NE ¼	8	143	36																	
			2 NW ¼ of NE ¼																				
			3 SW ¼ of NE ¼																				
			4 SE ¼ of NE ¼ Lake																				
			5																				
			6 NE ¼ of NW ¼																				
			7 NW ¼ of NW ¼																				
			8 SW ¼ of NW ¼																				
			9 SE ¼ of NW ¼																				
			10																				
			11 NE ¼ of SW ¼																				
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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
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Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD Miller-Davis Company, Minneapolis

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		1	N E ¼ of N E ¼	9	143	26			[illegible]														
		2	N W ¼ of N E ¼																				
		3	S W ¼ of N E ¼																				
		4	S E ¼ of N E ¼																				
		5																					
		6	N E ¼ of N W ¼																				
		7	N W ¼ of N W ¼																				
		8	S W ¼ of N W ¼																				
		9	S E ¼ of N W ¼																				
		10																					
		11	N E ¼ of S W ¼																				
State of Minnesota		12	~~N W ¼ of S W ¼~~ Lot 3																				
U. S. of America		13	~~S W ¼ of S W ¼~~ " 2																				
		14	S E ¼ of S W ¼																				
		15																					
		16	N E ¼ of S E ¼																				
		17	N W ¼ of S E ¼																				
		18	S W ¼ of S E ¼																				
State of Minnesota		19	~~S E ¼ of S E ¼~~ " 1																				
		20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													1													
2													2													
3													3													
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Assessment Roll and Tax List of Real Property in the Town of Salem

In Whose Name Assessed	To (Whom) Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead Tax or No	Indicate Additional Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $1,000 25%	Over $1,000 Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Hundredths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	NE ¼ of NE ¼		10	43	36																
U. S. of America		2	NW ¼ of NE ¼																				
State of Minnesota		3	SW ¼ of NE ¼																				
State of Minnesota		4	SE ¼ of NE ¼																				
		5																					
		6	NE ¼ of NW ¼																				
		7	NW ¼ of NW ¼																				
		8	SW ¼ of NW ¼																				
		9	SE ¼ of NW ¼																				
		10																					
State of Minnesota		11	NE ¼ of SW ¼ } Lot 3																				
		12	NW ¼ of SW ¼ }																				
		13	SW ¼ of SW ¼																				
Edward Nelson		14	SE ¼ of SW ¼				40			Yes	Yes	32	69		391	78					78	78	
		15																					
State of Minnesota		16	NE ¼ of SE ¼																				
Elmer H. & Marguerite A. Livingston		17	NW ¼ of SE ¼				40					158	222		380	76					76	76	
E. H. Livingston		18	SW ¼ of SE ¼				40			Yes	Yes	180			180	36					36	36	
Elmer H. Livingston		19	SE ¼ of SE ¼				40			Yes	Yes	180			180	36					36	36	
		20																					
							160					840	291		1131	226					226	226	
												840	291		1131	226					226	226	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes			Total Taxes		Paid	When Paid	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	Mills cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													1													
2													2													
3													3													
4													4													
5													5													
6													6													
7													7													
8													8													
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10													10													
11													11													
12													12													
13													13													
14		#78				16 14						16 14	14	2nd Half Paid	NOV - 3 1947	1444										
15													15	1st Half Paid	JUN - 9 1947	1327		807		807						
16													16													
17		#76				15 74						15 74	17	PAID IN FULL	OCT 28 1947											
18		#36				7 46						7 46	18	PAID IN FULL	OCT 28 1947	1283				3 66		84				
19		#36				7 46						7 46	19	PAID IN FULL	OCT 28 1947											
20													20													
		#226				46 80						46 80														

Form 4 CD—Pub. 1919 Revised. 5M-8-46

Assessment Roll and Tax List of Real Property in the Town of Salem 6

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

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	U. S. of America		1	NE ¼ of NE ¼	11	143	26				Non													
	State of Minnesota Dept. Rur. Cr.		2	NW ¼ of NE ¼																				
	State of Minnesota		3	SW ¼ of NE ¼																				
	U. S. of America		4	SE ¼ of NE ¼																				
			5																					
	U. S. of America		6	NE ¼ of NW ¼																				
	U. S. of America		7	NW ¼ of NW ¼																				
	State of Minnesota		8	SW ¼ of NW ¼																				
	State of Minnesota		9	SE ¼ of NW ¼																				
			10																					
	U. S. of America		11	NE ¼ of SW ¼																				
	U. S. of America		12	NW ¼ of SW ¼																				
	U. S. of America		13	SW ¼ of SW ¼																				
	U. S. of America		14	SE ¼ of SW ¼																				
			15																					
	U. S. of America		16	NE ¼ of SE ¼																				
	U. S. of America		17	NW ¼ of SE ¼																				
	U. S. of America		18	SW ¼ of SE ¼																				
	U. S. of America		19	SE ¼ of SE ¼																				
			20																					

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	Rate Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																												
2																												
3																												
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Assessment Roll and Tax List of Real Property in the ..... of ..... Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD (Rule 828 Revised, Supplement)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town of Block	Range	Number of Acres of Land: Acres	100ths	Sec. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value as Equalized by the Board of Review		Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	State of Minnesota (Contract to Eeby B. Hiller & John H. Hiller)		NE¼ of NE¼	12	143	26	40		Non	yes	yes	120			120	24					24	24	
2	State of Minnesota (" John H. Hiller)		NW¼ of NE¼																				
	State of Minnesota (" John H. Hiller)		~~SW¼ of NE¼~~ 60 acres of N½ of NE¼																				
3	John H. & Eeby B. Hiller	4	SE¼ of NE¼				40			yes	yes	180			180	36					36	36	
4	U. S. of America	5	N 20 acres of NW¼ of NE¼							yes	yes	320	25		570	114					114	114	
	U. S. of America	6	NE¼ of NW¼																				
	U. S. of America	7	NW¼ of NW¼																				
5	Earl I. & Delore D. Mann	8	SW¼ of NW¼				40			No		300			300		66				66	66	
	U. S. of America	9	SE¼ of NW¼																				
		10																					
	U. S. of America	11	NE¼ of SW¼																				
	U. S. of America	12	NW¼ of SW¼																				
	U. S. of America	13	SW¼ of SW¼																				
	U. S. of America	14	SE¼ of SW¼																				
		15																					
	U. S. of America	16	NE¼ of SE¼																				
	U. S. of America	17	NW¼ of SE¼																				
	U. S. of America	18	SW¼ of SE¼																				
	U. S. of America	19	SE¼ of SE¼																				
		20																					
							180					820	250		1070	74	66				140	140	
												820	250		1070	74	66				140	140	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Dollars	Dollars	Dollars	Dollars	Dollars	Rate and Tax Less Homestead Exemption ..... Mills	$ cts.	State Tax on Non-Homestead ..... Mills	$ cts.	Total General Tax	$ cts.	Special Taxes	$ cts.	$ cts.	$ cts.	Total Taxes	$ cts.	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1947	$ cts.	June Settlement 1947	$ cts.	Penalty	$ cts.	November Settlement 1947	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1948	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1948	$ cts.	Total Delinquent Tax and Penalty	$ cts.	Remarks
1	PAID FOR TAXES					# 24					4.96										4.96		~~Paid in full~~	JUN	6	1947	3514			4.96																			
2																																																	
3	SOLD FOR TAXES					# 36					7.46										7.46		~~Paid in full~~	JUN	6	1947	3514			3.06																		
4						# 114					23.60										23.60		~~Paid in full~~	JUN	6	1947																						
5																																																	
6																																																	
7																																																	
8	SOLD FOR TAXES					66					13.66		44								14.10																							14.10			
9																																																	
10																																																	
11																																																	
12																																																	
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19																																																	
20																																																	
						# 274					49.68		44								50.12																											
						66																																											
						340																																											

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 (C). [illegible]

			DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS																						
														RURAL				ALL OTHER																		
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	NE ¼ of NE ¼	13	142	26		Tw														
U. S. of America		2	NW ¼ of NE ¼																			
~~Chas J. + Mary P Swanson~~ State of Minn		3	SW ¼ of NE ¼				40		No		280			280		93		Unpatented		93	93	
		4	SE ¼ of NE ¼				40		No		280			280		93				93	93	
		5																				
U. S. of America		6	NE ¼ of NW ¼																			
U. S. of America		7	NW ¼ of NW ¼																			
U. S. of America		8	SW ¼ of NW ¼																			
U. S. of America		9	SE ¼ of NW ¼																			
		10																				
State of Minnesota	Orville L. ~~Hoxter~~ + Connie M. Hoxter	11	NE ¼ of SW ¼				40															
State of Minnesota		12	NW ¼ of SW ¼				40															
State of Minnesota		13	SW ¼ of SW ¼				40															
State of Minnesota		14	SE ¼ of SW ¼				40															
		15																				
U. S. of America		16	NE ¼ of SE ¼																			
U. S. of America		17	NW ¼ of SE ¼																			
U. S. of America		18	SW ¼ of SE ¼																			
U. S. of America		19	SE ¼ of SE ¼																			
		20																				
							80				560			560		186				186	186	

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	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	Penalty	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills									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.	
1															1																
2															2																
3															3																
4															4																
5															5																
6															6																
7															7																
8															8																
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16															16																
17															17																
18															18																
19															19																
20															20																

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	Indicate Agricultural	Land (Exclusive of Structures and Improvements)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
1	U. S. of America		NE ¼ of NE ¼	14	142	26		200														
2	U. S. of America		NW ¼ of NE ¼																			
3	U. S. of America		SW ¼ of NE ¼																			
4	U. S. of America		SE ¼ of NE ¼																			
5																						
6	U. S. of America		NE ¼ of NW ¼																			
7	U. S. of America		NW ¼ of NW ¼																			
8	U. S. of America		SW ¼ of NW ¼																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	U. S. of America		NE ¼ of SW ¼																			
12	U. S. of America		NW ¼ of SW ¼																			
13	E. E. Menton		SW ¼ of SW ¼				40		Yes	Yes	390			390	78					78	78	
14	State of Minnesota	Edith Shoemaker	SE ¼ of SW ¼																			
15																						
16	Edith Shoemaker		NE ¼ of SE ¼				40		Yes	yes No	200			200	40					40	40	
17	U. S. of America		NW ¼ of SE ¼																			
18	U. S. of America		SW ¼ of SE ¼																			
19	Edith Shoemaker		SE ¼ of SE ¼				40		Yes	Yes	185	245		430	86					86	86	
20																						
							120				115 775	245 245		1020 1020	204 204					204 204	204	

Line	Sold for Taxes	District No. Rate Mills	District No. Agric Rate 20.05 Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	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
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13			H 78				1614					1614	2nd Half Paid 1st Half Paid	DEC 11 1947 JUN 26 1947	12735 9375		807				807				
14																									
15																									
16			H 40				828					828	PAID IN FULL	OCT 28 1947	12032				828	30					
17																									
18																									
19			H 86				1780					1780	PAID IN FULL	OCT 28 1947	12032				1780	61					
20																									
			H 204				4222					4222													

Form 6 CD (With five copies, complete)

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. Sch. Districts	Indicate Homestead Tax Yes or No	Indicate Agricultural Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Elmer + Margaret Livingston		NE ¼ of NE ¼	15	140	26	40		Wal	Yes	No	200			200	40					40	40	
2	"		NW ¼ of NE ¼				40			Yes	No	247	110		357	71					71	71	
3	N. M. + P. Ry. Co.		SW ¼ of NE ¼				40			Yes	Yes	301	30		331	66					66	66	
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	Myron Jacobson		NE ¼ of NW ¼				40			Yes	No	240			240	48					48	48	
7	State of Minnesota		NW ¼ of NW ¼																				
8	State of Minnesota		SW ¼ of NW ¼																				
9	State of Minnesota		SE ¼ of NW ¼																				
10																							
11	Ted C. + Marie Jacobson		NE ¼ of SW ¼				40			No	No	290	60		350		116				116	116	
12	Donald M. + Dorothy A. Jacobson		NW ¼ of SW ¼				40			Yes	No	200			200	40					40	40	
13	" "		SW ¼ of SW ¼				40			Yes	Yes	347	60		407	81					81	81	
14	Martin + Loyd Hoodhouse		SE ¼ of SW ¼ Less [illegible] N. 99' of S. 152' of W. 446' of E. 473' of				39			No	No	309			309		103				103	103	
15	Clifford Lund + Geo. L. + Ella T. Moser		~~[illegible]~~ Lot 1 of Sec. 4				1			Yes	No	51	195		246	49					49	49	
16	U. S. of America		NE ¼ of SE ¼																				
17	Bertel Christiansen		NW ¼ of SE ¼				40			Yes	No	200			200	40					40	40	
18	Ebenezer E. Trenton		SW ¼ of SE ¼				40			Yes	Yes	420	340		760	152					152	152	
19	E. E. Trenton		SE ¼ of SE ¼				40			Yes	Yes	420	340		760	152					152	152	
20																							
							440					2905	775		3680	587	319				806	806	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Dollars	District No. Wal Rate 26.7 Mills	Dollars	District No. Wal Rate 26.7 Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Rate and Tax Less Homestead Exemption ..... Mills	£ cts.	State Tax on Non-Homestead ..... Mills	$ cts.	Total General Tax	$ cts.	Special Taxes	$ cts.	$ cts.	$ cts.	Total Taxes	£ cts.
1		H	40								828										828
2		H	71								1470										1470
3		H	66								1366										1366
4																					
5																					
6		H	48								994										994
7																					
8																					
9																					
10																					
11	SOLD FOR TAXES		116								2402		76								2478
12		H	40								828										828
13		H	81								1678										1678
14	SOLD FOR TAXES		103								2132		68								2200
15				H	49						1088										1088
16																					
17		H	56								1160	Auditor's Decree 5/27/47									1160
18		H	40								828										828
19		H	152								3148										3148
20																					
		H	806	H	49	H	56				16676		144								16906
											1088										
											17764										

	Paid	When Paid: Month Day Year	Number of Receipt	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
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	PAID IN FULL	OCT 28 1947	2231				22.28	.80					
2	PAID IN FULL	OCT 28 1947											
3	PAID IN FULL	MAY 27 1947	7258		13.66								
4													
5													
6	2nd Half Paid	NOV 8 1947	2440				4.97						
7	1st Half Paid	JUN 9 1947	5271		4.97								
8													
9													
10													
11											24.78		
12	PAID IN FULL	JUL 11 1947	7017										
13	PAID IN FULL	JUL 11 1947					25.06						Penalty
14	PAID IN FULL	MAR 8 1947	3671	22.00									
15	PAID IN FULL	JUN 24 1947	9126		10.88								
16													
17	PAID IN FULL	MAY 27 1947	7258		11.60								
18	2nd Half Paid	DEC 11 1947	8755										
19	1st Half Paid	JUN 26 1947	9372		19.88				19.88				
20	2nd Half Paid	DEC 11 1947											
	1st Half Paid	JUN 26 1947											

Assessment Roll and Tax List of Real Property in the Town of Lakeview Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Residence Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Buildings and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33 1/3% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33 1/3% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
	State of Minnesota		1 NE ¼ of NE ¼	16	44	26		Con														
			2 NW ¼ of NE ¼																			
			3 SW ¼ of NE ¼																			
	State of Minnesota		4 SE ¼ of NE ¼																			
			5																			
			6 NE ¼ of NW ¼																			
	State of Minnesota		7 NW ¼ of NW ¼																			
	W. H. Johnston		8 SW ¼ of NW ¼				40		No	No	200			200	40					40	40	
	State of Minnesota		9 SE ¼ of NW ¼																			
			10																			
	State of Minnesota		11 NE ¼ of SW ¼																			
	State of Minnesota		12 NW ¼ of SW ¼																			
	Charley Hoodhouse	Charles Hoodhouse	13 SW ¼ of SW ¼				40		No	No	435	240		675		225				225	225	
	State of Minnesota		14 SE ¼ of SW ¼																			
			15																			
	State of Minnesota		16 NE ¼ of SE ¼																			
	State of Minnesota		17 NW ¼ of SE ¼																			
	A L Coleman		18 SW ¼ of SE ¼				40		No	No	280			280	56					56	56	
	Donald Jacobson		19 SE ¼ of SE ¼				40		No	No	240			240	48					48	48	
			20																			
							160				1155 / 1155	240 / 240		1395 / 1395	104 / 104	225 / 225				329 / 329	369	

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Rate and Tax Less Homestead Exemption ... Mills (cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8		40					828					828	PAID IN FULL	MAR 22 1947	4721		828								
9																									
10																									
11																									
12																									
13		225					4658	148				4806	2nd Half Paid / 1st Half Paid	SEP - 2 1947 / JUN - 4 1947	07766 / 6237		2403		2403					
14																									
15																									
16																									
17																									
18		56					1160					1160	PAID IN FULL	OCT 23 1947	20066				1160	39				
19		48					994					994	PAID IN FULL	MAY - 6 1947	5266		994								
20																									
		369					7640	148				7788													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax Exemption	Indicate Agricultural Tax Exemption	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $3,000 20% (Dollars)	Rural: Over $3,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $3,000 25% (Dollars)	All Other: Over $3,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1	State of Minnesota		1	NE ¼ of NE ¼	17	142	36			Tax															
2	State of Minnesota		2	NW ¼ of NE ¼																					
3	State of Minnesota		3	SW ¼ of NE ¼																					
4	W. H. Johnston		4	SE ¼ of NE ¼				40		Yes	Yes		200			200	40					40	40		
5			5																						
6	U. S. of America		6	NE ¼ of NW ¼																					
7	U. S. of America		7	NW ¼ of NW ¼																					
8	U. S. of America		8	SW ¼ of NW ¼																					
9	U. S. of America		9	SE ¼ of NW ¼																					
10			10																						
11	U. S. of America		11	NE ¼ of SW ¼																					
12	U. S. of America		12	NW ¼ of SW ¼																					
13	Frank & Irene Hodgney	Harold H. Hare	13	SW ¼ of SW ¼				40		No	No		240			240		80				80	80		
14	" "	" "	14	SE ¼ of SW ¼				40		No	No		240			240		80				80	80		
15			15																						
16	Harry A. White		16	NE ¼ of SE ¼				40		No	No		160			160		53				53	53		
17	" "		17	NW ¼ of SE ¼				40		No	No		200			200		66				66	66		
18	" "		18	SW ¼ of SE ¼				40		No	No		280			280		93				93	93		
19	" "		19	SE ¼ of SE ¼				40		No	No		280			280		93				93	93		
20			20																						
								280					1600			1600		505				505	505		
													1600			1600	40	465							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1917	June Settlement 1917	Penalty	November Settlement 1917	Penalty	Collection to First Monday in January 1918	Penalty	Delinquent on First Monday in January 1918	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2																							
3																							
4		40				828				828	PAID IN FULL	MAR 27 1947	4321		828								
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13		80				1656	52			1708											1708	1879	
14		80				1656	52			1708											1708	1879	
15																							
16	SOLD FOR TAXES	53				1098	34			1132											1132		
17	SOLD FOR TAXES	66				1366	44			1410											1410		
18	SOLD FOR TAXES	93				1926	62			1988											1988		
19	SOLD FOR TAXES	93				1926	62			1988											1988		
20																							
		440																					
		440				10456	306			10762													
		505																					

Form 4-CD. Assessor's Office. Minnesota.

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Information Required by Law	Information Required by Law	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Personally Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
			1 NE ¼ of NE ¼		18	43	24																
	U. S. of America		2 NW ¼ of NE ¼																				
	U. S. of America		3 SW ¼ of NE ¼																				
	U. S. of America		4 SE ¼ of NE ¼																				
			5																				
	U. S. of America		6 NE ¼ of NW ¼																				
	State of Minnesota		7 ~~NW ¼ of NW ¼~~ Lot 1																				
	State of Minnesota		8 ~~SW ¼ of NW ¼~~ " 2																				
	U. S. of America		9 SE ¼ of NW ¼																				
			10																				
	U. S. of America		11 NE ¼ of SW ¼																				
	U. S. of America		12 ~~NW ¼ of SW ¼~~ " 3																				
	U. S. of America		13 ~~SW ¼ of SW ¼~~ " 4																				
	U. S. of America		14 SE ¼ of SW ¼																				
			15																				
	State of Minnesota (Albert J. Hare Petitioner)	(Cont to Robert Hare)	16 NE ¼ of SE ¼	✓			40			yes		160			160	32					32	32	
	L. A. Page, Jr.		17 NW ¼ of SE ¼				40			yes		160			160		52				52	52	
	Robert Hare Albert J. Hare		18 SW ¼ of SE ¼	✓			40			yes		255	25		280	56					56	56	
	" "		19 SE ¼ of SE ¼	✓			40			yes		240			240	48					48	48	
			20																				
							160					815	25		840	136	52				188	188	
													25			136							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Mill Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Dollars	Dollars	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	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
1													1															
2													2															
3													3															
4													4															
5													5															
6													6															
7													7															
8													8															
9													9															
10													10															
11													11															
12													12															
13													13															
14													14															
15													15															
16	SOLD FOR TAXES	H 32						662				662	16	PAID IN FULL	JUL 24	1947	10557					662	13					
17		53						1098	34			1132	17	1st Half Paid	MAY 28	1947	10977			566		566						
18	SOLD FOR TAXES	H 56						1160				1160	18	2nd Half Paid	OCT 27	1947	11878					2154	43					
19	SOLD FOR TAXES	H 48						994				994	19	PAID IN FULL	JUL 21	1947	10557											
20													20	PAID IN FULL	JUL 21	1947												
		H 136						3914	34			3948																
		157																										

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD

Line	In Whose Name Assessed	To Whom Transferred	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 (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Rural Homestead Up to $4,000 20% (Dollars)	Rural Over $4,000 and Non-Homestead 33 1/3% (Dollars)	All Other Homestead Up to $4,000 25% (Dollars)	All Other Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33 1/3% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	19	143	26		Un														
2	U. S. of America		NW ¼ of NE ¼																			
3	U. S. of America		SW ¼ of NE ¼																			
4	U. S. of America		SE ¼ of NE ¼																			
5																						
6	~~State of Minnesota~~	Hugh + Helen Horsman	NE ¼ of NW ¼				40															
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																			
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	U. S. of America		NE ¼ of SW ¼																			
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																			
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																			
14	U. S. of America		SE ¼ of SW ¼																			
15																						
16	State of Minnesota		NE ¼ of SE ¼																			
17	L. A. Page, Jr.		NW ¼ of SE ¼				40		No		200			200		66				66	66	
18	State of Minnesota		SW ¼ of SE ¼																			
19	State of Minnesota		SE ¼ of SE ¼																			
20																						
							40				200 200			200 200		66 66				66 66	66	

Line	Sold for Taxes	District No. Rate Mills (Dollars)	District No. Unorg Rate 20.05 Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													1													
2													2													
3													3													
4													4													
5													5													
6													6													
7													7													
8													8													
9													9													
10													10													
11													11													
12													12													
13													13													
14													14													
15													15													
16													16													
17			66				13 66	44				14 10	17	2nd Half Paid 1st Half Paid	OCT 27 1947 MAY 28 1947	11598 6933		7 05		7 05						
18													18													
19													19													
20													20													
			66				13 66	44				14 10														

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Farm Land by Letter "F"	Indicate Farm Land Sold for Taxes	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
1	Oliver L. & Edith M. Thomas		NE ¼ of NE ¼	20	142	26	40	2	yes	yes	280			280	56					56	56		
2	State of Minnesota		NW ¼ of NE ¼																				
3	U. S. of America		SW ¼ of NE ¼																				
4	Oliver L. & Edith M. Thomas		SE ¼ of NE ¼				40		yes	yes	285	75		360	72					72	72		
5																							
6	State of Minnesota		NE ¼ of NW ¼																				
7	U. S. of America		NW ¼ of NW ¼																				
8	U. S. of America		SW ¼ of NW ¼																				
9	U. S. of America		SE ¼ of NW ¼																				
10																							
11	U. S. of America		NE ¼ of SW ¼																				
12	U. S. of America		NW ¼ of SW ¼																				
13	U. S. of America		SW ¼ of SW ¼																				
14	U. S. of America		SE ¼ of SW ¼																				
15																							
16	John O. & Rebecca Dunlap	Junior E. & Marilyn W. Daniels	NE ¼ of SE ¼				40		No	yes	370	425		795		265				265	265		
17	" "	" "	NW ¼ of SE ¼				40		No	yes	280			280		93				93	93		
18	U. S. of America		SW ¼ of SE ¼																				
19	Albert L. Moore		SE ¼ of SE ¼				40		yes	yes	345	135		480	96					96	96		
20																							
							200				1260	635		1895	224	358				582	582		
											1560	635		2195	224	358				582	582		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 28.7 Mills (Dollars)	District No. 4 Rate 25.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.6 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes (£ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 (£ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 (£ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		4 56					11 60				11 60	✓ PAID IN FULL	MAY 13 1947	5345		11 60								
2																								
3																								
4		4 77					14 90				14 90	✓ PAID IN FULL	MAY 13 1947	5346		14 90								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16		265					54 86	1 76			56 62	✓ 1st Half Paid 2nd Half Paid	MAY 19 1947 SEP 5 1947	5723 10823		28 30		28 30						
17		93					19 26	62			19 88	✓ 1st Half Paid 2nd Half Paid	MAY 19 1947 SEP 5 1947	5723 10823		9 94		9 94						
18																								
19		4 96					19 88				19 88	✓ 1st Half Paid	MAY 15 1947	5662		9 94						9 94	10 93	
20																								
		4 324 35 582					12 80	2 36			12 36													

Form 4 CD—Modified Form (Minn. Statutes)

Assessment Roll and Tax List of Real Property in the Town of Lakeview, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	Scattered District	Improvements Thereon Taxed to Owner or No	Improvements Taxed to Other Than Owner or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Federal Farm Mortgage Corporation		NE¼ of NE¼	21	143	26	40			Yes	No	272	60		332		111				111	111	
2	Fred C. & Marie Jacobson		NW¼ of NE¼				40			No		150			150		50				50	50	
3	Harry E. Boyle		SW¼ of NE¼				40			No		240			240		80				80	80	
4	U. S. of America		SE¼ of NE¼																				
5																							
6	Harry A. White		NE¼ of NW¼				40			No		280			280		93				93	93	
7	" "		NW¼ of NW¼				40			No		280			280		93				93	93	
8	Oliver L. Thomas Floyd L. Van Campen		SW¼ of NW¼				40			No		319	75		394		131				131	131	
9	" "		SE¼ of NW¼				40																
10																							
11	Edwood Voughine		NE¼ of SW¼				40			No		200			200		66				66	66	
12	" "		NW¼ of SW¼				40			No		360			360		120				120	120	
13	Ruth & Vernon Burgeson		SW¼ of SW¼				40			No		290	70		360		120				120	120	
14	U. S. of America		SE¼ of SW¼																				
15																							
16	U. S. of America		NE¼ of SE¼																				
17	O. Clifford Kalbahl		NW¼ of SE¼				40			No		253	70		323		108				108	108	
18	U. S. of America		SW¼ of SE¼																				
19	U. S. of America		SE¼ of SE¼																				
20																							
							440					2644	275		2919		977				977	977	
												2644	275		2919		977				977	977	

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

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 20.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes				Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1															1													
2	SOLD FOR TAXES	50					1036	34						1070	2											1070		
3	SOLD FOR TAXES	80					1656	52						1708	3											1708		
4															4													
5															5													
6	SOLD FOR TAXES	93					1926	62						1988	6											1988		
7	SOLD FOR TAXES	93					1926	62						1988	7											1988		
8		131					2712	76						2788	8											2788	3067	
9		84	Auditor's Assess 3/26/47				1740	56						1796	9											1796	1796 added	
10															10													
11	SOLD FOR TAXES	66					1366	44						1410	11											1410		
12	SOLD FOR TAXES	120					2484	80						2564	12	Balance Paid	OCT 3 1947	11112								2564		
13		120					2484	80						2564	13	Part Paid	JUN 12 1947	8834		1300		1264						Balance $1264
14															14													
15															15													
16															16													
17	SOLD FOR TAXES	108					2236	72						2308	17											2308		
18															18													
19															19													
20															20													
		861					17826	562						18388														

Assessment Roll and Tax List of Real Property in the Town of Salem — Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD—Cass Co. Auditor's Office

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Over $1,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $1,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
								Acres	Tenths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	E. E. Merton		1	NE¼ of NE¼	22	143	26	40		Un	No	No	200			200	40						40	40
	E. E. Merton & Hazel M. Merton		2	NW¼ of NE¼ less 1 acre				39																
	John B. Makousky		3	SW¼ of NE¼				40		Yes	No	No	313	95		408	81						81	81
	" "		4	SE¼ of NE¼				40		Yes	No	No	200			200	40						40	40
			5																					
	Elizabeth & Eva Welland		6	NE¼ of NW¼ less 1 acre school				39		No	No		280			280		93					93	93
	State of Minnesota		7	NW¼ of NW¼																				
	U. S. of America		8	SW¼ of NW¼																				
	U. S. of America		9	SE¼ of NW¼																				
			10																					
	U. S. of America		11	NE¼ of SW¼																				
	U. S. of America		12	NW¼ of SW¼																				
	U. S. of America		13	SW¼ of SW¼																				
	U. S. of America		14	SE¼ of SW¼																				
			15																					
	U. S. of America		16	NE¼ of SE¼																				
	U. S. of America		17	NW¼ of SE¼																				
	U. S. of America		18	SW¼ of SE¼																				
	U. S. of America		19	SE¼ of SE¼																				
			20																					
								160					993 / 993	95 / 95		1088 / 1088	161 / 161	93 / 93					254 / 254	254

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 20 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6¼ Mills	Total General Tax	Special Taxes			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collection to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	¢ cts.	$ cts.	¢ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		40					8 28						8 35	1st Half Paid	JUN 26 1947	12735		8.18				8 18					
2		39	Ad. Comm. 3/26/47				8 08						8 08	1st Half Paid	JUN 26 1947												8.08 added
SOLD FOR TAXES		81					16 78						16 78	1st Half Paid	JUL 14 1947					12 13	50						
SOLD FOR TAXES		40					8 28						8 29	1st Half Paid	JUL 14 1947					12 23							
5																											
6		93					19 26	62					19 88	Paid	NOV 10 1947					14 73		80					
7														Paid	NOV 7 1947					14 73							
8														Paid	JUN 9 1947			5 80									
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
		161 / 93 / 254					52 60	62					53 22														

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

Form 1 (2)	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres 100ths)	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Buildings and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	U. S. of America		1	N E ¼ of N E ¼	23	143	26		Tom														
	State of Minnesota	(Cont. to Howard Tennis)	2	N W ¼ of N E ¼																			
	U. S. of America		3	S W ¼ of N E ¼																			
	U. S. of America		4	S E ¼ of N E ¼																			
			5																				
	State of Minnesota	(Cont. to Howard Tennis)	6	N E ¼ of N W ¼																			
	U. S. of America		7	N W ¼ of N W ¼																			
	U. S. of America		8	S W ¼ of N W ¼																			
	U. S. of America		9	S E ¼ of N W ¼																			
			10																				
	U. S. of America		11	N E ¼ of S W ¼																			
	U. S. of America		12	N W ¼ of S W ¼																			
	U. S. of America		13	S W ¼ of S W ¼																			
	U. S. of America		14	S E ¼ of S W ¼																			
			15																				
	U. S. of America		16	N E ¼ of S E ¼																			
	U. S. of America		17	N W ¼ of S E ¼																			
	State of Minnesota		18	S W ¼ of S E ¼																			
	U. S. of America		19	S E ¼ of S E ¼																			
			20																				

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead ... Mills	TOTAL GENERAL TAX	SPECIAL TAXES		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													1												
2													2												
3													3												
4													4												
5													5												
6													6												
7													7												
8													8												
9													9												
10													10												
11													11												
12													12												
13													13												
14													14												
15													15												
16													16												
17													17												
18													18												
19													19												
20													20												

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CTP. Rule 111 of Tax Commission

		DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS								
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Gtia)	(320a)	No. Schools District	Indicate Homestead Tax by Yes or No	Indicate Homestead Tax by Yes or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	N E ¼ of N E ¼	24	145	26				Real													
State of Minnesota (Cert to Mo Dennis State)		2	N W ¼ of N E ¼				40																
U. S. of America		3	S W ¼ of N E ¼																				
U. S. of America		4	S E ¼ of N E ¼																				
		5																					
State of Minnesota (Cert to Mo Dennis State)		6	N E ¼ of N W ¼				40																
U. S. of America		7	N W ¼ of N W ¼																				
U. S. of America		8	S W ¼ of N W ¼																				
U. S. of America		9	S E ¼ of N W ¼																				
		10																					
U. S. of America		11	N E ¼ of S W ¼																				
U. S. of America		12	N W ¼ of S W ¼																				
U. S. of America		13	S W ¼ of S W ¼																				
U. S. of America		14	S E ¼ of S W ¼																				
		15																					
U. S. of America		16	N E ¼ of S E ¼																				
U. S. of America		17	N W ¼ of S E ¼																				
U. S. of America		18	S W ¼ of S E ¼																				
U. S. of America		19	S E ¼ of S E ¼																				
		20																					

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Rate and Tax Less Homestead Exemption ....Mills	State Tax on Non-Homestead ....Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	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
		District No. .... Rate ....Mills	District No. .... Rate ....Mills	District No. .... Rate ....Mills	District No. .... Rate ....Mills	District No. .... Rate ....Mills											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.	
1															1															
2															2															
3															3															
4															4															
5															5															
6															6															
7															7															
8															8															
9															9															
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12															12															
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14															14															
15															15															
16															16															
17															17															
18															18															
19															19															
20															20															

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1	N E ¼ of N E ¼	25	143	26																	
U. S. of America		2	N W ¼ of N E ¼																				
U. S. of America		3	S W ¼ of N E ¼																				
State of Minnesota		4	S E ¼ of N E ¼																				
		5																					
U. S. of America		6	N E ¼ of N W ¼																				
U. S. of America		7	N W ¼ of N W ¼																				
U. S. of America		8	S W ¼ of N W ¼																				
U. S. of America		9	S E ¼ of N W ¼																				
		10																					
U. S. of America		11	N E ¼ of S W ¼																				
U. S. of America		12	N W ¼ of S W ¼																				
U. S. of America		13	S W ¼ of S W ¼																				
U. S. of America		14	S E ¼ of S W ¼																				
		15																					
U. S. of America		16	N E ¼ of S E ¼																				
U. S. of America		17	N W ¼ of S E ¼																				
State of Minnesota		18	S W ¼ of S E ¼																				
State of Minnesota		19	S E ¼ of S E ¼																				
		20																					

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid When Paid: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1														1													
2														2													
3														3													
4														4													
5														5													
6														6													
7														7													
8														8													
9														9													
10														10													
11														11													
12														12													
13														13													
14														14													
15														15													
16														16													
17														17													
18														18													
19														19													
20														20													

Form 4 CD (Revised Form for Minnesota)

Assessment Roll and Tax List of Real Property in the Town of Lakeson, Cass County, Minnesota, for Taxes for the Year 1946.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	60ths	No. School District	Indicate Homestead Yes or No	Indicate Rural Yes or No	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Amount Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
U. S. of America		1	NE ¼ of NE ¼	26	143	26			Unorganized														
U. S. of America		2	NW ¼ of NE ¼																				
U. S. of America		3	SW ¼ of NE ¼																				
U. S. of America		4	SE ¼ of NE ¼																				
		5																					
U. S. of America		6	NE ¼ of NW ¼																				
U. S. of America		7	NW ¼ of NW ¼																				
U. S. of America		8	SW ¼ of NW ¼																				
U. S. of America		9	SE ¼ of NW ¼																				
		10																					
State of Minnesota		11	NE ¼ of SW ¼																				
State of Minnesota		12	NW ¼ of SW ¼																				
State of Minnesota		13	SW ¼ of SW ¼																				
State of Minnesota		14	SE ¼ of SW ¼																				
		15																					
U. S. of America		16	NE ¼ of SE ¼																				
U. S. of America		17	NW ¼ of SE ¼																				
State of Minnesota		18	SW ¼ of SE ¼																				
State of Minnesota		19	SE ¼ of SE ¼																				
		20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead ..... Mills $ cts.	Total General Tax $ cts.	Special Taxes $ cts.	$ cts.	$ cts.	Total Taxes $ cts.	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1947 $ cts.	June Settlement 1947 $ cts.	Penalty $ cts.	November Settlement 1947 $ cts.	Penalty $ cts.	Collections to First Monday in January 1948 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1948 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1														1												
2														2												
3														3												
4														4												
5														5												
6														6												
7														7												
8														8												
9														9												
10														10												
11														11												
12														12												
13														13												
14														14												
15														15												
16														16												
17														17												
18														18												
19														19												
20														20												

Assessment Roll and Tax List of Real Property in the Town of Eulem Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Indicates Homestead Tax	Indicates Agricultural Tax	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	27	143	26	40	2nd														
2	Geo. H. Collier		NW ¼ of NE ¼				40		No	Yes	279			279		93				93	93	
3	State of Minnesota		SW ¼ of NE ¼																			
4	U. S. of America		SE ¼ of NE ¼																			
5																						
6	U. S. of America		NE ¼ of NW ¼																			
7	U. S. of America		NW ¼ of NW ¼																			
8	U. S. of America		SW ¼ of NW ¼																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	State of Minnesota		NE ¼ of SW ¼																			
12	State of Minnesota		NW ¼ of SW ¼																			
13	Al Menton		SW ¼ of SW ¼				40		Yes	Yes	200			200	40					40	40	
14	~~Robert Aaron~~ Meinhardt L. Kettner		E 5½ of H. 35 of SE ¼ of SW ¼				1.52		No	Yes	30			30		10				10	10	
15	Harold R. Sivert		E 100 of H. 40 of SE ¼ of SW ¼				3.03		No	Yes	60			60		20				20	20	
16	U. S. of America		NE ¼ of SE ¼																			
17	State of Minnesota		NW ¼ of SE ¼																			
18	Albert L. Menton		SW ¼ of SE ¼				40		No	Yes	120			120		40				40	40	
19	U. S. of America		SE ¼ of SE ¼																			
20	Kenneth M. Clark		H. 10 acs of SE ¼ of SW ¼				10		No	Yes	100			100		33				33	33	
	Carl K. Kading		East 8½ of SE ¼ of SW ¼				25.45		No	Yes	254			254		85				85	85	
											1043			1043	40	281				321	321	
											1043			1043	40	281				321	321	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 20 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	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	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																									
2			65 / 93				13.44 / 19.26	42 / 6.6	Abatement #35 45		13.78 / 19.88	PAID IN FULL	NOV 19 1947	7677						13.88					Tax error 6.00 Abated
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13	SOLD FOR TAXES		# 40				8.28				8.28	PAID IN FULL	MAR 12 1947	3753	$.28										
14			10				2.08	.06			2.14											2.14	8	2.35	
15			20				4.14	.14			4.28	PAID IN FULL	JUL 24 1947	10446				4.28	.09						
16																									
17																									
18	SOLD FOR TAXES		40				8.28	.26			8.54	PAID IN FULL	MAR 12 1947	3753	$.54										
19																									
20			33				6.84	.22			7.06	~~PAID IN FULL~~	JUN 2 1947	7247		7.06									
			85 Transferred to Tr. 10 in 1947 Book				17.60	.56			18.16	~~PAID IN FULL~~	MAY 21 1947	6187		18.16									
		# 40					6.48	1.86			8.34														
		281																							

Form 4CD

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Blk.	Range	Number of Acres of Land: Acres	Miles	Indicate Homestead Yes or No	Indicate Additional Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Miles			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	U. S. of America		1 N E ¼ of N E ¾	28	1	226	7															
	State of Minnesota		2 N W ¼ of N E ¼																			
	State of Minnesota		3 S W ¼ of N E ¼																			
	U. S. of America		4 S E ¼ of N E ¼																			
			5																			
	U. S. of America		6 N E ¼ of N W ¼																			
	Wm. E. Houchins	Lucille Houchins	7 N W ¼ of N W ¼				39.50		Yes	Yes	326	215		541	108					108	108	
	Theresa V. Clemons		8 N½ of S W ¼ of N W ¼				18.50		Yes	Yes	203	100		303	60					60	60	
	U. S. of America		9 S E ¼ of N W ¼																			
	Lena Daniels		10 S½ of S½ of N W ¼				20		No	Yes	196			196		65				65	65	
	U. S. of America		11 N E ¼ of S W ¼																			
	Paul Daniels		12 N½ of N W ¼ of S W ¼				20		No	Yes	192			192		64				64	64	
	U. S. of America		13 S W ¼ of S W ¼																			
	U. S. of America		14 S E ¼ of S W ¼																			
	~~State of Minnesota~~ Gustaf Bartell		15 S½ of N W ¼ of S W ¼				20															
	U. S. of America		16 N E ¼ of S E ¼																			
	U. S. of America		17 N W ¼ of S E ¼																			
	State of Minnesota		18 S W ¼ of S E ¼																			
	State of Minnesota		19 S E ¼ of S E ¼																			
	Jennie E. Sharpley		20 1 Sac. in S.E. corner of N½ of S W ¼ of N W ¼				150		Yes	Yes	30	80		110	22					22	22	
							94.50				946	395		1341	190	127				317	317	
							114.50				946	395		1341	190	127				317	317	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 25 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1945	Penalty	Delinquent on First Monday in January 1946	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																								
2																								
3																								
4																								
5																								
6																								
7	SOLD FOR TAXES	4 108			2236						2236											22 36		
8		4 60			1242						1242	PAID IN FULL	JUN. 17 1947	36024		1242								
9																								
10		65			1346		42				1388	1st Half Paid 2nd Half Paid	MAY 28 1947 OCT. 24 1947	6835 11414		694		694						
11																								
12		64			1326		42				1368	1st Half Paid 2nd Half Paid	MAY 28 1947 OCT. 24 1947	6839 11414		684		684						
13																								
14																								
15	Sold to Gus Bartell	64	Auditor's Assess. 1-22-47		1326		42				1368											1368	Q 1505 1368 Allowed	
16																								
17																								
18																								
19																								
20	SOLD FOR TAXES	4 22 4 170 127 319			456 6606		84				456 6690											456		

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number & Acres of Land (Acres 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Albert P. Grace & Daniels Trustees for Augusta Murray		W½ of NE¼ of NE¼	29	103	26	19.52	Non-Res	Yes	Yes	207	205		412	82					82	82	
2	U. S. of America		NW¼ of NE¼																			
3	U. S. of America		SW¼ of NE¼																			
4	~~Shoreham Lake St. Bank~~		SE¼ of NE¼				37.52		No		280			280		93				93	93	
5	Paul Daniels		E½ of NE¼ of NE¼				19.53		Yes	Yes	204	195		399	79					79	79	
6	U. S. of America		NE¼ of NW¼																			
7	U. S. of America		NW¼ of NW¼																			
8	U. S. of America		SW¼ of NW¼																			
9	U. S. of America		SE¼ of NW¼																			
10																						
11	State of Minnesota		NE¼ of SW¼																			
12	U. S. of America		NW¼ of SW¼																			
13	M. J. Godfrey		SW¼ of SW¼				44.33		Yes	Yes	301	314		615	123					123	123	
14	" "		SE¼ of SW¼ less 1 ac. school				42.85		Yes	Yes	300			300	60					60	60	
15																						
16	Edward H. Beck		NE¼ of SE¼				38.66		Yes	Yes	324	30		354	71					71	71	
17	U. S. of America		NW¼ of SE¼																			
18	U. S. of America		SW¼ of SE¼																			
19	U. S. of America		SE¼ of SE¼																			
20																						
							202.11				1616	744		2360	415	93				508	508	
																16						

	Sold for Taxes	Validations by School Districts as Compiled by Department of Taxation: District No. 20 Rate 30 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	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	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		82				16.98						16.98	1st Half Paid	MAY 28 1947	6734		8.49		8.49							
2													2nd Half Paid	MAY - 3 1947	12302											
3																										
4		93				19.26	6.2					19.88	Part Paid	JUL - 1 1947	10457				9.19	.30						
5		82	79			16.36						16.36	1st Half Paid	MAY 28 1947	6735		8.18		10.09							
6													2nd Half Paid	OCT 24 1947	11414				8.18							
7																										
8																										
9																										
10																										
11																										
12																										
13		123				25.46						25.46	PAID IN FULL	AUG 25 1947	10627				37.48	.38						
14		60				12.42						12.42	PAID IN FULL	AUG 25 1947												
15																										
16	SOLD FOR TAXES	71				14.70						14.70											14.70			
17																										
18																										
19																										
20																										
		415				105.77	6.7					105.80														
		93																								
		508																								

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

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

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	Real School District	Indicates Homestead Res. or Ag.	Indicates Agricultural Bal. Tax or Ag.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by Equalized Board of Review	Final Equalized Value
						Acres					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
State of Minnesota		1 NE ¼ of NE ¼	30	143	26			Ind														
State of Minnesota		2 NW ¼ of NE ¼																				
State of Minnesota		3 SW ¼ of NE ¼																				
State of Minnesota		4 SE ¼ of NE ¼																				
		5																				
State of Minnesota		6 NE ¼ of NW ¼																				
U. S. of America		7 ~~NW ¼ of NW ¼~~	Lot	1																		
State of Minnesota		8 ~~SW ¼ of NW ¼~~	"	2																		
State of Minnesota		9 SE ¼ of NW ¼																				
		10																				
U. S. of America		11 NE ¼ of SW ¼																				
State of Minnesota		12 ~~NW ¼ of SW ¼~~	"	3																		
U. S. of America		13 ~~SW ¼ of SW ¼~~	"	4																		
U. S. of America		14 SE ¼ of SW ¼																				
		15																				
U. S. of America		16 NE ¼ of SE ¼																				
U. S. of America		17 NW ¼ of SE ¼																				
Edith A. + Geo. Eugene Brown		18 SW ¼ of SE ¼				40			No		213	50		263	52					52	52	
Clara Jensen Slater + Walter L. Brown		19 SE ¼ of SE ¼				40			No		240	55		295		98				98	98	
		20																				
						80					453	105		558	52	98				150	150	
											453	105		558	52	98				150		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	District No. Rate Mills	Dollars	Rate and Tax Less Homestead Exemption Mills	$ cts.	State Tax on Non-Homestead 6½ Mills	$ cts.	Total General Tax	$ cts.	Special Taxes	$ cts.	$ cts.	Total Taxes	$ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1947	$ cts.	June Settlement 1947	$ cts.	Penalty	$ cts.	November Settlement 1947	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1948	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1948	$ cts.	Total Delinquent Tax and Penalty	$ cts.	Remarks
1																																											1
2																																											2
3																																											3
4																																											4
5																																											5
6																																											6
7																																											7
8																																											8
9																																											9
10																																											10
11																																											11
12																																											12
13																																											13
14																																											14
15																																											15
16																																											16
17																																											17
18		# 57								10 76									10 76		✓ PAID IN FULL	OCT 30 1947	74425						10 76	38										
19	SOLD FOR TAXES	98				20 94		64											20 94		✓ PAID IN FULL	DEC 9 1947	65819																	
20																																											20
		# 57																																									
		98																																									
		150																																									
						31 70													31 70																							

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 CD—Revised and Simplified

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Tax by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Personally Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Personally Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Tenths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America		1	NE ¼ of NE ¼	31	142	26			End														
~~Jacob Schmelke~~ U. S. A.		2	NW ¼ of NE ¼				40			No	~~No~~	~~280~~			~~280~~		93				93	93	Out
State of Minnesota		3	SW ¼ of NE ¼																				
State of Minnesota		4	SE ¼ of NE ¼																				
		5																					
~~Jacob Schmelke~~ U. S. A.		6	NE ¼ of NW ¼				40			No	~~No~~	~~280~~			~~280~~		93				93	93	Out
~~Dominickus Bollweg~~		7	~~NW ¼ of NW ¼~~ Lot 1				40.37			No	~~No~~	280			280		93				93	93	
U. S. of America		8	~~SW ¼ of NW ¼~~ " 2																				
~~Jacob Schmelke~~ U. S. A.		9	SE ¼ of NW ¼				40			No	~~No~~	~~240~~			~~240~~		80				80	80	Out
" " U. S. A.		10																					
		11	NE ¼ of SW ¼				40			No	~~No~~	~~200~~			~~200~~		66				66	66	Out
U. S. of America		12	~~NW ¼ of SW ¼~~ Lot 3																				
U. S. of America		13	SW ¼ of SW ¼ Lot 4																				
State of Minnesota		14	SE ¼ of SW ¼																				
		15																					
~~Jacob Opsahl~~ Myron Jacobson		16	NE ¼ of SE ¼	✓			40			No	~~No~~	~~300~~			~~300~~		~~100~~				100	100	
" " "		17	NW ¼ of SE ¼	✓			40			No	~~No~~	~~200~~			~~200~~		~~66~~				66	66	
U. S. of America		18	SW ¼ of SE ¼																				
U. S. of America		19	SE ¼ of SE ¼																				
		20																					
							280.37					~~1780~~			~~1780~~		~~594~~ 593				591	591	

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	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
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																						
2																						
3																						
4																						
5																						
6																						
7	93				1926	62			1988	PAID IN FULL	MAR 12 1947	4076	1988									
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16	100				2070	66			2136	✓ 2nd Half Paid	NOV 8 1947											
										1st Half Paid	MAY 6 1947	5566		1993		1993						
17	66				1366	44			1410	2nd Half Paid	NOV 8 1947	2440										
										1st Half Paid	MAY 6 1947											
18																						
19																						
20																						
	259				~~5362~~	172			5534													

Assessment Roll and Tax List of Real Property in the Town of Kabeon, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 C.D. (Revised and Enlarged Edition)

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Inf. rate Hosp. and Soldiers' Tax	Inf. rate Agricultural Tax	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	U. S. of America		NE ¼ of NE ¼	32	143	26			Non														
2	Leroy Brown		NW ¼ of NE ¼				40			Yes	Yes	306	100		406	81					81	81	
3	U. S. of America		SW ¼ of NE ¼																				
4	U. S. of America		SE ¼ of NE ¼																				
5																							
6	Charley Carlson		W½ of NE ¼ of NW ¼				20			Yes	Yes	130	140		270	54					54	54	
7	U. S. of America		NW ¼ of NW ¼																				
8	Federal Land Bank, St. Paul (Mortgagee of record)		SW ¼ of NW ¼				40			No	Yes	427	425		852		284				284	284	
9	U. S. of America		SE ¼ of NW ¼																				
10	U. S. of America		S½ of NE ¼ of NW ¼																				
11	U. S. of America		~~NE ¼ of SW ¼~~ Lot 2																				
12	Federal Land Bank, St. Paul (Mortgagee of record)		NW ¼ of SW ¼				40			No	Yes	302			302		100				100	100	
13	U. S. of America		~~SW ¼ of SW ¼~~ 1																				
14			SE ¼ of SW ¼																				
15																							
16	U. S. of America		NE ¼ of SE ¼																				
17	U. S. of America		NW ¼ of SE ¼																				
18	U. S. of America		~~SW ¼ of SE ¼~~ 3																				
19	U. S. of America		SE ¼ of SE ¼																				
20																							
							140					1165	665		1830	135	384				519		
												1165	665		1830	135	384				519	519	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes		Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1947	June Settlement 1947	Penalty	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent as First Monday in January 1948	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																									
2		H 81				1678					1678	1st Half Paid 2nd Half Paid	MAY 23 1947 OCT 30 1947	6122 11677		839		839							
3																									
4																									
5																									
6		H 54				1118					1118	PAID IN FULL	JUN 28 1947	9667		1118									
7																									
8		284				5880	188				6068	2nd Half Paid 1st Half Paid	NOV 18 1947 MAY 6 1947	12440 5286		3034		3034							
9																									
10																									
11																									
12		100				2070	66				2136	2nd Half Paid 1st Half Paid	NOV 18 1947 MAY 6 1947	12441 5286		1068		1068							
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20																									
		H 135 384 519				10746	254				11000														

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

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Agricultural Land by Ag	Indicate Agricultural Tax by Ag	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $3,000 25% (Dollars)	All Other: Over $3,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	U. S. of America		1	N E ¼ of N E ¼	33	142	26			Non														
	U. S. of America		2	N W ¼ of N E ¼																				
	U. S. of America		3	S W ¼ of N E ¼																				
	U. S. of America		4	S E ¼ of N E ¼																				
			5																					
	U. S. of America		6	N E ¼ of N W ¼																				
	Lillian Dale		7	N W ¼ of N W ¼				40		No 47			325	68		393		131				131	131	
	U. S. of America		8	S W ¼ of N W ¼																				
	U. S. of America		9	S E ¼ of N W ¼																				
			10																					
	U. S. of America		11	N E ¼ of S W ¼																				
	U. S. of America		12	N W ¼ of S W ¼																				
	U. S. of America		13	S W ¼ of S W ¼																				
	U. S. of America		14	S E ¼ of S W ¼																				
			15																					
	State of Minnesota		16	N E ¼ of S E ¼																				
	U. S. of America		17	N W ¼ of S E ¼																				
	U. S. of America		18	S W ¼ of S E ¼																				
	U. S. of America		19	S E ¼ of S E ¼																				
			20																					
								40					325	68		393		131				131	131	
													325	68		393		131				131	131	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.6 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	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
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																							
2																							
3																							
4																							
5																							
6																							
7	SOLD FOR TAXES	131				27.12	86			27.98											27.98	30.78	
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
		131				27.12	86			27.98													

Form 4 CD

Assessment Roll and Tax List of Real Property in the Town of Salem Cass County, Minnesota, for Taxes for the Year 1946.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by Yes	Indicate Agricultural by Yes	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	State of Minnesota		1	NE ¼ of NE ¼	34	143	26																	
	Albert L. Menton		2	NW ¼ of NE ¼				40			No	Yes	120			120		40				40	40	
	U. S. of America		3	SW ¼ of NE ¼																				
	State of Minnesota		4	SE ¼ of NE ¼																				
			5																					
	State of Minnesota		6	NE ¼ of NW ¼																				
	Al Menton		7	NW ¼ of NW ¼				40				Yes	175			175	35					35	35	
	" "		8	SW ¼ of NW ¼				40				Yes	314			314	62					62	62	
	" "		9	SE ¼ of NW ¼				40				Yes	170			170	34					34	34	
			10																					
	J. W. Nygren		11	NE ¼ of SW ¼				40			No	Yes	210	40		250		83				83	83	
	Al Menton		12	NW ¼ of SW ¼				40				Yes	170			170	34					34	34	
	State of Minnesota		13	SW ¼ of SW ¼																				
	A. L. Menton		14	SE ¼ of SW ¼				40			No	Yes	200	55		255	51					51	51	
			15																					
	State of Minnesota		16	NE ¼ of NE ¼																				
	State of Minnesota		17	NW ¼ of SE ¼																				
	State of Minnesota		18	SW ¼ of SE ¼																				
	State of Minnesota		19	SE ¼ of SE ¼																				
			20																					
								280					1389	95		1484	216	123				339	339	
													1389	95		1484	216	123				339	339	

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. 1 Rate 20 Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 6 Mills $ cts.	TOTAL GENERAL TAX $ cts.	SPECIAL TAXES $ cts.	$ cts.	$ cts.	TOTAL TAXES $ cts.		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1947 $ cts.	June Settlement 1947 $ cts.	Penalty $ cts.	November Settlement 1947 $ cts.	Penalty $ cts.	Collections to First Monday in January 1948 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1948 $ cts.	Total Delinquent Tax and Penalty $ cts.	REMARKS
1																										
2	SOLD FOR TAXES	40				8 28	26					8 54	2	PAID IN FULL	MAR 12 1947	3753	8 54									
3													3													
4													4													
5													5													
6													6													
7	SOLD FOR TAXES	#35				7 24						7 24	7	PAID IN FULL	MAR 12 1947	3753	20 08									
8	SOLD FOR TAXES	#62				12 84						12 84	8	PAID IN FULL	MAR 12 1947											
9	SOLD FOR TAXES	#34				7 04						7 04	9	PAID IN FULL	MAR 12 1947	3753	7 04									
10													10													
11		83				17 18	54					17 72	11	PAID IN FULL	JUN 26 1947	9376		17 72								
12	SOLD FOR TAXES	#34				7 04						7 04	12	PAID IN FULL	MAR 12 1947	3753	7 04									
13													13													
14	SOLD FOR TAXES	#51				10 56						10 56	14	PAID IN FULL	MAR 12 1947	3753	10 56									
15													15													
16													16													
17													17													
18													18													
19													19													
20													20													
		#216				70 18	80					70 98														
		12																								
		339																								

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

Form 4 C.D. (Revised 1944)

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Homestead Tax in Yes or No	Indicate Agricultural Tax in Yes or No	TRUE AND FULL 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)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)		SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1947 ($ cts.)	June Settlement 1947 ($ cts.)	Penalty ($ cts.)	November Settlement 1947 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1948 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1948 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
U. S. of America		1	N E ¼ of N E ¼	35	143	26		Tax																1																										
U. S. of America		2	N W ¼ of N E ¼																					2																										
U. S. of America		3	S W ¼ of N E ¼																					3																										
U. S. of America		4	S E ¼ of N E ¼																					4																										
		5																						5																										
State of Minnesota		6	N E ¼ of N W ¼																					6																										
State of Minnesota		7	N W ¼ of N W ¼																					7																										
State of Minnesota		8	S W ¼ of N W ¼																					8																										
State of Minnesota		9	S E ¼ of N W ¼																					9																										
		10																						10																										
U. S. of America		11	N E ¼ of S W ¼																					11																										
U. S. of America		12	N W ¼ of S W ¼																					12																										
U. S. of America		13	S W ¼ of S W ¼																					13																										
U. S. of America		14	S E ¼ of S W ¼																					14																										
		15																						15																										
U. S. of America		16	N E ¼ of S E ¼																					16																										
State of Minnesota		17	N W ¼ of S E ¼																					17																										
U. S. of America		18	S W ¼ of S E ¼																					18																										
U. S. of America		19	S E ¼ of S E ¼																					19																										
		20																						20																										

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1946.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Mills	Yes Joint District	Indicate Homestead Exemption	Indicate Special Tax	True and Full 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)	Assessed Valuations: Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		N E ¼ of N E ¼	36	143	26			Yes														
2	State of Minnesota		N W ¼ of N E ¼																				
3	State of Minnesota		S W ¼ of N E ¼																				
4	State of Minnesota		S E ¼ of N E ¼																				
5																							
6	State of Minnesota		N E ¼ of N W ¼																				
7	State of Minnesota		N W ¼ of N W ¼																				
8	U. S. of America		S W ¼ of N W ¼																				
9	U. S. of America		S E ¼ of N W ¼																				
10																							
11	State of Minnesota		N E ¼ of S W ¼																				
12	State of Minnesota		N W ¼ of S W ¼																				
13	State of Minnesota		S W ¼ of S W ¼																				
14	U. S. of America		S E ¼ of S W ¼																				
15																							
16	State of Minnesota		N E ¼ of S E ¼																				
17	State of Minnesota		N W ¼ of S E ¼																				
18	State of Minnesota		S W ¼ of S E ¼																				
19	State of Minnesota		S E ¼ of S E ¼																				
20																							
			Grand Total																				

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. 1 Rate 16 Mills	Valuation Dollars	District No. 2 Rate 16 Mills	Valuation Dollars	District No. ..... Rate ..... Mills	Valuation Dollars	District No. ..... Rate ..... Mills	Valuation Dollars	Rate and Tax Less Homestead Exemption ..... Mills	$ cts.	State Tax on Non-Homestead ..... Mills	$ cts.	Total General Tax	$ cts.	Special Taxes	$ cts.	$ cts.	Total Taxes	$ cts.	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1947	$ cts.	June Settlement 1947	$ cts.	Penalty	$ cts.	November Settlement 1947	$ cts.	Penalty	$ cts.	Collections to First Monday in January 1948	$ cts.	Penalty	$ cts.	Delinquent on First Monday in January 1948	$ cts.	Total Delinquent Tax and Penalty	$ cts.	Remarks
1																																														
2																																														
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M2 Un 1088
160560 3122

H 4751 49 3000
4751 4751
4702 49 7751

163682 Grand Total

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

Form 4 C.D. (Revised March, 1909)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicates Homestead Tax	Indicates Non-Resident Tax	TRUE AND FULL 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)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1			NE ¼ of NE ¼																				
2			NW ¼ of NE ¼																				
3			SW ¼ of NE ¼																				
4			SE ¼ of NE ¼																				
5																							
6			NE ¼ of NW ¼																				
7			NW ¼ of NW ¼																				
8			SW ¼ of NW ¼																				
9			SE ¼ of NW ¼																				
10																							
11			NE ¼ of SW ¼																				
12			NW ¼ of SW ¼																				
13			SW ¼ of SW ¼																				
14			SE ¼ of SW ¼																				
15																							
16			NE ¼ of SE ¼																				
17			NW ¼ of SE ¼																				
18			SW ¼ of SE ¼																				
19			SE ¼ of SE ¼																				
20																							

Tabular Statement of Taxable Real Property Assessment of the Town of Salem, County of Cass, Minnesota, 19

	Number of Acres of Land Assessed: Acres	100ths	TRUE AND FULL 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)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	EQUALIZED ASSESSED VALUATIONS: Board of Review (Dollars)	County Board (Dollars)	Commissioner of Taxation (Dollars)
Footings from Page															
" " " 1	24	17	1360			1360	56	357 -9				413	413		
" " " 2	4	00	200			200		66 -2				66	66		
" " " 3	345	55	1280			1280		424 -8				424	424		
" " " 4	Blank														
" " " 5	Blank														
" " " 6	Blank														
" " " 7	Blank														
" " " 8	Blank														
" " " 9	Blank														
" " " 10	160	00	840	281		1121	226	-1				226	226		
" " " 11	Blank														
" " " 12	180	00	820	250		1070	174	66 -2				240	240		
" " " 13	5	00	560			560		186 -2				186	186		
" " " 14	120	00	775	245		1020	204					204	204		
" " " 15	440	00	2805	795		3600	589	217 -8				806	806		
" " " 16	160	00	1155	240		1395	146	225 -5				369	369		
" " " 17	280	00	1600			1600	40	465				505	505		
" " " 18	160	00	815	25		840	126	53 +1				179	179		

Tabular Statement of Taxable Real Property Assessment of the Town of Salem, County of Case, Minnesota, 19__

FORM 2 (REVISED-1916 DRAFT, MINNESOTA)

	Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS						EQUALIZED ASSESSED VALUATIONS		
						RURAL		ALL OTHER						
	Acres 100ths	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	Homestead Up to $4,000 20% Dollars	Over $4,000 and Non-Homestead 33⅓% Dollars	Homestead Up to $4,000 25% Dollars	Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
Footings from Page														
" " " 19	40 00	200			200		66 -2				66	66		
" " " 20	200 00	1560	635		2195	224	358 -1				582	582		
" " " 21	440 00	2644	275		2919		972 -3				972	972		
" " " 22	188 00	993	95		1088	161	93 -4				254	254		
" " " 23	Blank													
" " " 24	Blank													
" " " 25	Blank													
" " " 26	Blank													
" " " 27	160 00	1043			1043	40	281 -4				321	321		
" " " 28	99 50	946	395		1341	190	129 -6				319	319		
" " " 29	202 41	1616	744		2360	415	93 -4				508	508		
" " " 30	80 00	453	105		558	52	98 -4				150	150		
" " " 31	280 27	1780			1780		591 -4				591	591		
" " " 32	140 00	1165	665		1830	135	384 -3				519	519		
" " " 33	160 00	325	68		393		131				131	131		
" " " 34	280 00	1359	95		1454	216	123 -5				339	339		
" " " 35	Blank													
" " " 36	Blank													
	4400 00	25294	4923		30217	3000	3048				6048	6048		
	1,694 → 4398													

(Turn over for other side)

Tabular Statement of Taxable Real Property Assessment of the ____ of ____, County of ____, Minnesota, 19__

	Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS		
						RURAL		ALL OTHER					
	Acres 100ths	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	Homestead Up to $4,000 20% Dollars	Over $4,000 and Non-Homestead 33⅓% Dollars	Homestead Up to $4,000 25% Dollars	Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
Footings from Page														
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