

Assessment & Tax List - 1963
Salem

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1963.

County, Minn.

To

Assessor of the

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property

Section Numbers refer to Minnesota Statutes

Sec. 273.01. 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 on its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. The property of an individual person of full age and sound mind, being a resident of this state, shall be listed by the owner.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, the personal property of a person shall be listed in the town or district where the owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household and personal property, including such items as automobiles, boats, machinery, tools, furniture, and other personal property, shall be listed in the district where the owner, agent or trustee resides.

Sec. 273.29. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where the business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of a farm is a non-resident, the personal property of the farm shall be listed in the town or district where the farm is situated.

Sec. 273.32. Steamers, etc., on railroad. All elevators and warehouses, and all other personal property of a steamship, tugboat, or other vessel, shall be listed in the district where such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of a gas or water company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies. The personal property of an electric light or power company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.40. Gas and Water Companies. The personal property of a gas or water company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.43. Merchants and Manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where the business is carried on.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed in the town or district where the property is located.

Sec. 273.47. Property owned between May and July. The estate of a person who dies between May 1 and July 1 shall be listed in the town or district where the property is located.

Sec. 273.50. Examination under oath. Whenever the assessor shall have reasonable cause to believe that any person has concealed or omitted to list any personal property, he may examine such person under oath.

Sec. 273.52. Assessor may enter dwellings, etc. Any officer authorized by law to make a search of the records of the county auditor may enter any dwelling, etc., for the purpose of ascertaining the value of personal property.

any property concealed to him from any other place for the purpose of being stored or forwarded, if he has an interest in such property, and derives no profit from its sale.

Sec. 273.54. Estates of decedents. The personal property of a decedent shall be listed in the town or district where the decedent resided at the time of his death.

Sec. 273.55. Persons under Guardianship. The personal property of a minor under guardianship shall be listed, and assessed where the ward resides.

Sec. 273.56. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed in the town or district where the property is located.

Sec. 273.57. Property owned between May and July. The estate of a person who dies between May 1 and July 1 shall be listed in the town or district where the property is located.

Sec. 273.60. Examination under oath. Whenever the assessor shall have reasonable cause to believe that any person has concealed or omitted to list any personal property, he may examine such person under oath.

Sec. 273.62. Assessor may enter dwellings, etc. Any officer authorized by law to make a search of the records of the county auditor may enter any dwelling, etc., for the purpose of ascertaining the value of personal property.

Sec. 273.65. Gas and Water Companies. The personal property of a gas or water company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.68. Electric Light and Power Companies. The personal property of an electric light or power company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.70. Gas and Water Companies. The personal property of a gas or water company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.73. Merchants and Manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where the business is carried on.

Sec. 273.76. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed in the town or district where the property is located.

Sec. 273.79. Property owned between May and July. The estate of a person who dies between May 1 and July 1 shall be listed in the town or district where the property is located.

Sec. 273.82. Steamers, etc., on railroad. All elevators and warehouses, and all other personal property of a steamship, tugboat, or other vessel, shall be listed in the district where such property is located.

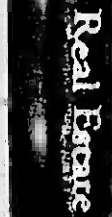
Sec. 273.85. Gas and Water Companies. The personal property of a gas or water company shall be listed in the district where the principal place of business of the company is located.

Sec. 273.88. Electric Light and Power Companies. The personal property of an electric light or power company shall be listed in the district where the principal place of business of the company is located.

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1963, for the year 1963, as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the old-numbered year, and make return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor. A form of the return to be signed by you is appended in this book.

Minnesota Statutes, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . . Minnesota Statutes, Section 273.03. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each taxation 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. . . . Minnesota Statutes, Section 273.04. The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meetings, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1963 assessment by The Commissioner of Taxation



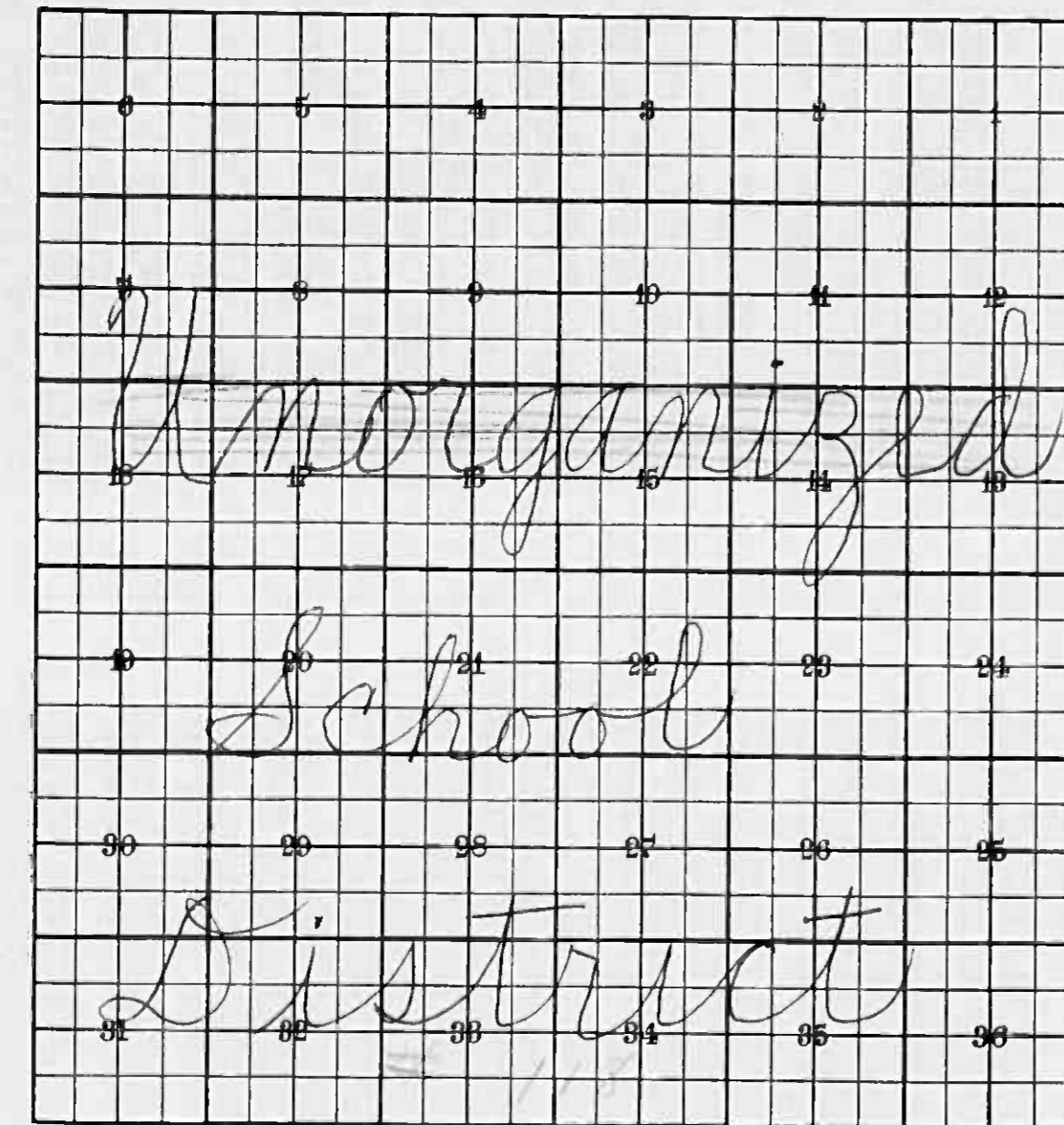
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For Convenience of Auditor in Showing Boundaries of School Districts

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, 1963.

MILLER-DAVIE CO., MINNEAPOLIS

NAMES OF OWNERS	ADDRESS	SUBDIVISION 1			Total Subdivision 1 No. Bushels	★ Tax of $\frac{1}{8}$ Mill per Bushel Dollars Cts.	SUBDIVISION 2					Total Subdivision 2 No. Bushels	★ Tax of $\frac{1}{8}$ Mill Per Bushel Dollars Cts.	★ Total Tax Dollars Cts.	REMARKS	
		Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax			Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat					Bushels of Other Grains

Note ★ Assessors will not fill these Columns

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.
Assessment of Taxable Real Property in the _____ of _____, Minn. for the Year 19____.
 * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS																	
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rtg.	Number of Acres of Land		Indicate Homestead or No.	Indicate Agricultural or No.	Indicate Type of Property	BY WHOM VALUED	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				TOTAL ASSESSED VALUE Dollars	FINAL EQUALIZED VALUE Dollars					
						Acres	100ths									RURAL	ALL OTHER	MACHINERY Permanently Attached to Real Estate								
															Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3 %	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	33 1/3 %							
										State	County	Local Bd.	Assessor	State	County	Local Bd.	Assessor	State	County	Local Bd.	Assessor	State	County	Local Bd.	Assessor	

Total No. of Acres _____ }
 Total Value as Equalized by _____ }
 Total Value as Assessed by _____ }

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 2423.90
Additions	- - - - -	\$ _____
		\$ _____
Abatements	- - - - -	\$ _____
		\$ 2423.90

COLLECTIONS

March Settlement	- - - - -	\$ 540.91
June Settlement	- - - - -	\$ 737.75
November Settlement	- - - - -	\$ 619.61
January Settlement	- - - - -	\$ 25.10
		\$ _____
Over Collected	- - - - -	\$ _____
Under Collected	- - - - -	\$ _____
Delinquent	- - - - -	\$ 498.53
Total	- - - - -	\$ 2423.90

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town of Salem

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES								RATE OF TOWN TAXES										RATE OF				
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Total Rate of County Tax	Rev.	R. & B.	Wel-fare	Bonds and Int.	C.H. Bldg.	Per.	Total Rate of County Tax	Rev.	R. & B.	State Loan	Local	Spe-cial	State Loan	Defi-ciency	Tui-tion	Trans-portion	Local	Spe-cial	State Loan	Defi-ciency	Tui-tion	Trans-portion	
118 <i>Wm</i>	Dollars 5993	Dollars 124 na	Dollars 3545	Dollars 9672	H. 8.22	31.51	20.	59.51	1.92	2.	5.17	122.83	10	5.2															

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	4432			4432
Non-Homestead	1695		3545	5240
Total	6127		3545	9672

62 62
3483
3545

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

SCHOOL TAXES	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS				ALL OTHER TAXES				
	Total Rate of Sch'l Tax	Total Rate of all Taxes	LOCAL 1 Mill	Special	State Loan	Def.	FUNDS	Rate	Amounts
Mills	92.03	238.28					State - Non-Homestead,		46.19
	112.03	258.28					State - Homestead,		79.03
							County Revenue,		304.76
							County Road and Bridge,		193.44
							County Welfare,		575.58
							Bonds and Interest		18.57
							C. H. Bldg.		193.4
							Para		50.00
							Town Revenue,		96.72
							Town Road and Bridge,		50.29
							Town State Loan.		147.01
							School Local 1 Mill,		267.02
							School Special,		696.66
							School State Loan,		
							Deficiency		
							Tuition		
							Transportation		963.68

County Co. Nurse 851
Civil Def 174
Agric Assn 464
Transp. 1141
1187.99

P.P. Excluding State Rate

Total Number of Acres 3275.65
State of Minnesota, ss. I, School Auditor, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the County of Cass, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year 4. D. 1963, payable 1964.

Witness my hand and official seal, this 21st day of December, A. D. 1963.

SEAL

Total Taxes Real Estate	1477.64
Per. Prop.	946.26
Total	2423.90

Real Estate

Personal

Assessment of

COLLECTIONS OF TAXES OF 196

OF

CASS COUNTY, MINNESOTA

NAME OF OWNER	FUNDS	MARCH SETTLEMENT	JUNE SETTLEMENT	NOV. SETTLEMENT	Amount Collected from Nov. 19 to Jan. 1963	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1963
		1962	1961	1962						
	State—Non-Homestead	17 92	9 90	10 94	62					
	State—Homestead	16 62	24 74	20 33	84					
	County Revenue	63 92	95 65	79 95	3 24					
	County Road and Bridge	40 57	60 71	49 48	2 65					
	County Welfare	120 92	180 65	147 22	6 11					
	County Bond and Interest	3 87	5 83	4 75	2 0					
	<i>City of...</i>	1 79	2 67	2 18	0 9					
	<i>P. E. R. Am</i>	10 47	15 69	12 79	5 3					
	<i>City Ref</i>	3 7	5 5	4 5	0 2					
	Town Revenue	20 27	30 36	27 74	1 0 3					
	Town Road and Bridge	10 56	15 77	12 86	5 3					
	Town State Loan									
	School Local 1 Mill									
	School Special	80 32	67 44	68 66	2 06					
	School State Loan									
	Deficiency	146 13	218 68	178 20	7 40					
	Tuition									
	Transportation									
	<i>E. W. Berg</i>	4 16	6 07	4 95	2 1					
	<i>A. J. Berg</i>	97	1 46	1 17	0 5					
	<i>T. Berg</i>	2 99	3 58	2 92	1 2					
		540 97	737 75	619 61	25 10					

MARCH SETTLEMENT	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	TOTALS
	<i>Una</i>		85		303	388
	<i>Una</i>		19 77		143 10	222 57
	Totals		80 32		146 13	226 45
	School District No.					
	<i>Una</i>		54 00		154 48	248 48
	<i>Una</i>		13 44		24 20	37 64
	Totals		67 44		218 68	286 12
	School District No.					
	<i>Una</i>		30 30		109 12	139 42
	<i>Una</i>		38 36		69 08	107 44
	Totals		68 66		178 20	246 86
	School District No.					
	<i>Una</i>		2 06		7 40	9 46
	<i>Una</i>					
	Totals					9 46
	School District No.					
	Totals					
	School District No.					
	Totals					

Assessment Roll and Tax List of Real Property in the

Town of *Salem*

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 500, MINNESOTA, 1963

193-30-3

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Agricultural or Forest Yes or No	* Indicate Type of Property	TRUE AND FULL VALUATIONS		ASSESSED VALUATIONS							Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
	SUBDIVISION	Sec. or Lot	Town or Block	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	RURAL		ALL OTHER				
Homestead Up to \$4,000 20%					Over \$4,000 and Non-Homestead 33 1/3%	Timber Land Class 3e 20%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%					33 1/3%	33 1/3%	Dollars	Dollars	Dollars	Dollars	Dollars
U. S. of America	GOVT LOT 1	1		143.26	Un														
U. S. of America	GOVT LOT 2	2																	
U. S. of America	S W 1/4 of N E 1/4	3																	
Cass County	S E 1/4 of N E 1/4	4																	
		5																	
State of Minnesota	GOVT LOT 3	6																	
	GOVT LOT 4	7																	
	S W 1/4 of N W 1/4	8																	
State of Minnesota	S E 1/4 of N W 1/4	9																	
		10																	
State of Minnesota	N E 1/4 of S W 1/4	11																	
U. S. of America	N W 1/4 of S W 1/4	12																	
U. S. of America	S W 1/4 of S W 1/4	13																	
U. S. of America	S E 1/4 of S W 1/4	14																	
		15																	
U. S. of America	N E 1/4 of E 1/4	16																	
State of Minnesota	N W 1/4 of E 1/4	17																	
U. S. of America	S W 1/4 of S E 1/4	18																	
U. S. of America	S E 1/4 of S E 1/4	19																	
		20																	

Cass County, Minnesota, for Taxes for the Year 1963.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax including State Homestead Mills	State Tax on Non-Homestead Mills	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1961	June Settlement 1961	Penalty	November Settlement 1961	Penalty	Collection to First Monday in January 1965	Penalty	Delinquent on First Monday in January 1965	Total Delinquent Tax and Penalty	REMARKS								
	District No.	District No.	District No.	District No.	District No.	District No.																										
	Rate	Rate	Rate	Rate	Rate	Rate																										
	Mills	Mills	Mills	Mills	Mills	Mills																										
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Month	Day	Year	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
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Personal

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 500 - MILLER-DAVIS CO., MINNEAPOLIS

IN WHOSE NAME ASSESSED

DESCRIPTION OF PROPERTY

SUBDIVISION

Sec. or Lot

Town or Block

Number of Acres of Land

Acres 100ths

No. School District

Indicate Homestead Yes or No

Agri. or Res. Yes or No

Indicate Type of Property

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

Table with columns for 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%, Over \$4,000 and Non-Homestead 33 1/3%), Timber Land Class 3e 20%, Homestead Up to \$4,000 25%, Over \$4,000 and Non-Homestead 40%, Machinery Permanently Attached to Real Estate 33 1/3%, Seasonal and Recreational Cabins 33 1/3%, Total Assessed Value as Equalized by the Board of Review, and Final Equalized Value.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

Table with columns for Sold for Taxes, District No., District Rate, Special Taxes, Total Taxes, Paid, When Paid, Number of Receipt, March Settlement 1964, June Settlement 1964, November Settlement 1964, Penalty, Collections to First Monday in January 1965, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, and Remarks.

Table listing subdivisions 1 through 20 with handwritten notes: 1-4 NW 1/4, 5-8 SW 1/4, 9-12 NW 1/4, 13-15 SW 1/4, 16-18 NW 1/4, 19-20 SE 1/4. Includes handwritten acreage '4 143 26' and school district 'Un'.

Cass County, Minnesota, for Taxes for the Year 1963.

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1963.

Form 301 - MILLER-DAVIS CO., MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for GOVT LOT 1 through 7.

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1964, June Settlement 1964, November Settlement 1964, Penalty, Collections to First Monday in January 1965, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, REMARKS.

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

Form 501 - WILSON-DAVIS CO., MINNEAPOLIS

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

1963-1964-20

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, Sec. of Lot, Town or Block, Number of Acres of Land, TRUE AND FULL VALUATIONS (LAND, BUILDINGS, MACHINERY, TOTAL), ASSESSED VALUATIONS (RURAL, ALL OTHER), TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE.

John J. Marguerite J., Thomas E. + Robert V. Phipps

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: SOLID FOR TAXES, District No., District Rate, District No., District Rate, District No., District Rate, District No., District Rate, District No., District Rate, Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, Penalty, November Settlement 1961, Penalty, Collections to First Monday in January 1965, Penalty, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, REMARKS.

pen abate # 9422 9991
pen abate # 9422
pen abate # 9422
pen abate # 9422

Assessment Roll and Tax List of Real Property in the

Town of Salem

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1963.

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY					TRUE AND FULL VALUATIONS												FINAL EQUALIZED VALUE																																
	SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land Acres 100ths	No. School District	Indicate Home-Stead Yes or No	Agriculture Yes or No	Indicate Type of Property	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS				TOTAL True and Full Value	RURAL					ALL OTHER				Machinery Permanently Attached to Real Estate	Seasonal and Recreational Cabins	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE																							
									BUILDINGS and Other Structures					MACHINERY Permanently Attached to Real Estate					ASSESSED VALUATIONS																															
																			Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Timber Land Class 3e 20%	Homestead Up to \$4,000 25%						Over \$4,000 and Non-Homestead 40%																						
U. S. of America	1	NE 1/4 of NW 1/4	14	14326	Un																																													
State of Minnesota	2	NW 1/4 of NW 1/4																																																
State of Minnesota	3	SW 1/4 of NW 1/4																																																
U. S. of America	4	SE 1/4 of NW 1/4																																																
	5																																																	
U. S. of America	6	NE 1/4 of NW 1/4																																																
U. S. of America	7	NW 1/4 of NW 1/4																																																
State of Minnesota	8	SW 1/4 of NW 1/4																																																
State of Minnesota	9	SE 1/4 of NW 1/4																																																
	10																																																	
U. S. of America	11	NE 1/4 of SW 1/4																																																
U. S. of America	12	NW 1/4 of SW 1/4																																																
U. S. of America	13	SW 1/4 of SW 1/4																																																
U. S. of America	14	SE 1/4 of SW 1/4																																																
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U. S. of America	16	NE 1/4 of SE 1/4																																																
U. S. of America	17	NW 1/4 of SE 1/4																																																
U. S. of America	18	SW 1/4 of SE 1/4																																																
U. S. of America	19	SE 1/4 of SE 1/4																																																
	20																																																	

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1964	June Settlement 1964	Penalty	November Settlement 1964	Penalty	Collections to First Monday in January 1965	Penalty	Delinquent on First Monday in January 1965	Total Delinquent Tax and Penalty	REMARKS	
	District No.	District No.	District No.	District No.	District No.	District No.																			
	Rate	Rate	Rate	Rate	Rate	Rate																			
	Mills	Mills	Mills	Mills	Mills	Mills																			
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																			
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Assessment Roll and Tax List of Real Property in the Town of Salem, Minnesota

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns for Description of Property, True and Full Valuations, Assessed Valuations, Final Equalized Value, and Taxation details including school districts, taxes, and payment status.

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

Cass County, Minnesota, for Taxes for the Year 1963.

Form 9071 - MILLER-DAVIS CO., MINNEAPOLIS
* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for 'U. S. of America' and 'Joseph J. & Sally M. Reich'.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1965, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten tax amounts and dates.

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Personal

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

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns for property description, valuations, taxes, and payment status. Includes entries for U.S. of America, E.E. Menton, and Robert V. + Gladys I. Bullock.

Assessment Roll and Tax List of Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, Sec. of Land, Town, Range, Number of Acres, and various valuation categories (RURAL, ALL OTHER, MACHINERY, etc.).

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

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

Form 5-62, MILLER-BAYNE CO., MINNEAPOLIS

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1963.

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Agri. or Rec. Yes or No	Indicate Type of Property	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS								SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						PAID	WHEN PAID	Number of Receipts	March Settlement 1964	June Settlement 1964	Penalty	November Settlement 1964	Penalty	Collections to First Monday in January 1965	Penalty	Delinquent on First Monday in January 1965	Total Delinquent Tax and Penalty	REMARKS															
	SUBDIVISION	Sec. or Lot	Town or Block	No. of Acres of Land					LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL				ALL OTHER					TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	District No.	Rate	District No.	Rate														District No.	Rate	District No.	Rate	District No.	Rate	District No.	Rate							
													Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Timber Land Class 3e	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	MACHINERY Permanently Attached to Real Estate	Seasonal and Recreational Cabins	Seasonal and Recreational Cabins																													Seasonal and Recreational Cabins	Seasonal and Recreational Cabins	Seasonal and Recreational Cabins	Seasonal and Recreational Cabins	Seasonal and Recreational Cabins	Seasonal and Recreational Cabins	Seasonal and Recreational Cabins
													20%	33 1/3%	20%	25%	40%	33 1/3%	33 1/3%	33 1/3%																													33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
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District No.	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipts	March Settlement 1964	June Settlement 1964	Penalty	November Settlement 1964	Penalty	Collections to First Monday in January 1965	Penalty	Delinquent on First Monday in January 1965	Total Delinquent Tax and Penalty	REMARKS												
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Assessment Roll and Tax List of Real Property in the Town of Salina

Cass County, Minnesota, for Taxes for the Year 1963.

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

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

Handwritten notes and corrections at the bottom of the table, including the number 40.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1964, June Settlement 1964, Penalty, November Settlement 1964, Penalty, Collections to First Monday in January 1965, Penalty, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, REMARKS.

Handwritten notes and corrections at the bottom of the tax table, including the number 1810.

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 500 - MILLER-DAVIS CO., MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for David L. & Margaret Thomas, Victor Erickson, Orley D. + Norene Bartell, George H. + June M. Hopkins, Edwood Stouckins, Vernon Burgeson, and Harold Hawks + S.J. Dittner.

Cass County, Minnesota, for Taxes for the Year 1963.

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

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for E.E. Menton, Everett L. + Marie Estelle Mann, Elizabeth + Eva Helland, Victor + Doris Erickson, and U.S. of America.

239

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Penalty, Collections to First Monday in January 1963, Delinquent on First Monday in January 1963, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten notes and calculations.

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Assessment Roll and Tax List of Real Property in the Town of Salem
 * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form SCD MILLER-DAVIS CO., MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1963.

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY				School District	Indicate Homestead Yes or No	Agricultural Use Yes or No	Indicate Type of Property	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
	SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land					LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL			ALL OTHER			TOTAL ASSESSED VALUE		
													Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Timber Land Class 3e 20%	Homestead Up to \$4,000 25%	Over \$4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33 1/3%			
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<i>George + Ella Moser</i>				<i>23 14 26</i>	<i>Un</i>																
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U. S. of America																					
<i>George + Ella Moser</i>				<i>40</i>	<i>yes yes T</i>																
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SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1964	June Settlement 1964	Penalty	November Settlement 1964	Penalty	Collections to First Monday in January 1965	Penalty	Delinquent on First Monday in January 1965	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
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	<i>H 18</i>					<i>428</i>				<i>128</i>			<i>2nd HALF PAID OCT 31 1964 21167</i>		<i>214</i>		<i>214</i>				<i>19101</i>	<i>8779</i>		
	<i>H 112</i>					<i>2668</i>				<i>2668</i>			<i>2nd HALF PAID OCT 31 1964 21167</i>		<i>1334</i>		<i>1334</i>				<i>19101</i>	<i>8779</i>		
	<i>H 130</i>					<i>3096</i>				<i>3096</i>					<i>1548</i>		<i>1548</i>							

Personal

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

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, SUBDIVISION, True and Full Valuations, Assessed Valuations, and Final Equalized Value.

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, and Total Delinquent Tax and Penalty.

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

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns for Description of Property, True and Full Valuations, Assessed Valuations, and Valuations by School Districts. Includes rows for property lots 1-20, with handwritten entries like '25 13 26' and '2m'.

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

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

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

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, Penalty, November Settlement, Collections to First Monday in January 1965, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1963.

Form 300 MILLER-DAVIS CO., MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1964, June Settlement 1964, November Settlement 1964, Penalty, Collections to First Monday in January 1965, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, REMARKS.

Albert P. & Grace M. Daniels

U. S. of America

U. S. of America

Albert Paul Daniels

Paul Daniels

U. S. of America

U. S. of America

U. S. of America

U. S. of America

State of Minnesota

U. S. of America

Eugene & Alda Godfrey

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

U. S. of America

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Personal

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

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for U.S. of America, LeRoy + Gladys Brown, Mary Brown Stearns, Myron Jacobson, etc.

Cass County, Minnesota, for Taxes for the Year 1963.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1964, June Settlement 1964, Penalty, November Settlement 1964, Collections to First Monday in January 1965, Delinquent on First Monday in January 1965, Total Delinquent Tax and Penalty, REMARKS.

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

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form SCD, MILLER-DAVIS CO., MINNEAPOLIS

IN WHOSE NAME ASSESSED

DESCRIPTION OF PROPERTY	TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE																
	SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Agricultural Use Yes or No	Indicate Type of Property	ASSESSED VALUATIONS																		
									LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures		MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL			ALL OTHER										
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

Cass County, Minnesota, for Taxes for the Year 1963.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION							Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1964	June Settlement 1964	Penalty	November Settlement 1964	Penalty	Collections to First Monday in January 1965	Penalty	Delinquent on First Monday in January 1965	Total Delinquent Tax and Penalty	REMARKS		
	District No.	District No.	District No.	District No.	District No.	District No.	District No.																				
	Rate	Rate	Rate	Rate	Rate	Rate	Rate																				
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Month Day Year					\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
11	7.6	4298	134.4432	own	142794																						
12		1695	—	own	3460																						
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