

Assessment Book

FOR THE YEAR

1935

TOWN OF SALEM

Cass County

MINNESOTA

FREE PRESS COMPANY

PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS

MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

CASS County, APR 26 1935.

To B. H. Boberg Assessor Town
of Salem in the County aforesaid.

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

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

J. Peterson County Auditor.

Auditor's Office, Cass County, Minnesota

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

Witness my hand and official seal this 6th day of Jan., 1936.
(SEAL) J. Peterson County Auditor.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Salem in said County, for the year A. D. 1935, as specified above, and amounting to Five thousand, one hundred, sixty four and 32/100 DOLLARS.
W. T. McKeown County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor January 4th, 1937.

Sir: I herewith return to you the Tax List for the Town of Salem in said Cass County, for the year 1935, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One-Fourth Paid," "One-Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

W. T. McKeown County Treasurer.

Auditor's Office, Cass County, Minnesota

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

(SEAL) County Auditor.

TABULAR SCHEDULE OF VALUATIONS

LEVIED IN THE Town OF Salem

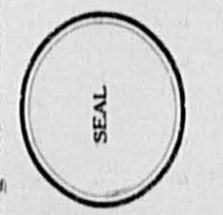
RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

No. of School Dist.	VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES					RATE OF TOWN TAXES									
	Money & Credits	Total Acres	Average Value Per Acre	Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property except Money and Credits	Total Value of all Taxable Property except Money and Credits	State Rev.	State Sch'l	Tchr. Ret.	Minn. Gen'l Hosp.	Total Rate of State Taxes	Co. Rev.	Co. R&B	Co. Poor	Bond & Int.	Sink-ing	Total Rate of Co. Taxes	Town Rev.	Twn. R&B	Town Mill Drag	Twn. State Loan	Total Rate of Town Taxes			
<u>Ua</u>				<u>40667</u>		<u>3317</u>	<u>43984</u>	<u>208</u>	<u>123</u>	<u>26</u>	<u>48</u>	<u>1405</u>	<u>1117</u>	<u>558</u>	<u>1313</u>	<u>1395</u>		<u>4423</u>	<u>342</u>	<u>1364</u>	<u>1</u>	<u>421</u>	<u>512</u>	<u>421</u>	<u>316</u>	
TOTAL																										

RATE OF SCHOOL TAXES				TAXES LEVIED				SUMMARY OF ALL TAXES		
Sch'l Loc'l Mill	Sch'l Sp'l	Sch'l State Loan	Total Rate of Sch'l Taxes	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	Rate	Amounts
<u>1</u>	<u>15</u>	<u>5.2</u>	<u>5</u>	<u>4398</u>	<u>70952</u>	<u>21998</u>	<u>14078</u>	State Revenue		<u>53136</u>
<u>1</u>	<u>30</u>	<u>3.2</u>	<u>5</u>					State School		<u>5411</u>
								Teachers Ins. and Ret.		<u>1144</u>
								Minn. Gen'l Hospital		<u>2112</u>
								County Revenue		<u>49134</u>
								County Road and Bridge		<u>24545</u>
								County Poor		<u>59515</u>
								Bond and Interest		<u>61368</u>
								Sinking		
								Town Revenue		<u>15044</u>
								Town Road & Bridge		<u>5997</u>
								Town 1 Mill Drag		<u>4398</u>
								Town State Loan		
								<u>Phone</u>		<u>18519</u>
								<u>Fire patrol</u>		<u>18519</u>
								<u>Sinking</u>		<u>22571</u>
								<u>Co. ditch No. 5.</u>		<u>9493</u>
								School Local, 1 Mill		<u>4398</u>
								School Special		<u>70952</u>
								School State Loan		<u>21998</u>
								School <u>Deficiency</u>		<u>14078</u>
								School <u>State Loan</u>		
								Money and Credits		<u>150</u>
								TOTAL		<u>516432</u>

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



UNPLATED R. E.

PERSONAL PROPERTY

Collection of Taxes of 1935, Town of Salem, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1935 to first Mon- day in Jan. 1936	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	2341	8483	4988		1298		
State School	238	824	508		132		
Teacher's Ins. & Ret. Fd.	50	182	107		28		
Minnesota Gen. Hosp.	93	336	198		52		
County Revenue							
County Road and Bridge	2165	7844	4612		1201		
County Poor	1081	3919	2304		600		
County Bond & Int.	2622	9502	5586		1454		
Sinking	2703	9797	5760		1500		
Town Revenue							
Town Road and Bridge	816	2957	1739		453		
Town 1 Mill Drag	663	2402	1412		367		
Town State Loan	2643	9577	5632		1466		
School Local, 1 Mill	194	703	413		107		
School Special	816	2957	1739		453		
School State Loan	992	3596	2114		550		
School	193	703	413		107		
	5269	10828	7347		1739		
	670	2247	1321		344		
	969	3511	2064		537		
TOTALS	24468	80408	48257		12388	16551	

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total	Local 1 Mill	Special	State Loan	Total		
School District No.																						
" " "																						
" " "																						
" " "																						
" " "																						
TOTALS																						

For Convenience of Auditor in Showing Boundaries of School Districts

Township 143 Range No. 76 Mer. P. M.

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

Index to Sections

Section	Page
Summary	516432
Levy	
Adoptions	
Settlements	
March	24618
June	80408
November	48257
Nov. Dec.	12388
Over-settlement	100
Under-settlement	
Delinquents	96459
	254402
	516532
	516532
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS County, Minn. APR 26 1935.

B. N. Baberg Assessor of the Town

of Aldron IN THE COUNTY AFORESAID.

According to the requirements of law, I herewith deliver to you the Real and Personal Property

Assessment Book for the said Town for the year 1935, and

I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereunto annexed.

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

[Signature] County Auditor.

EXTRACTS FROM LAWS

Sec. 1974. Property subject to taxation--All real and personal property in the state, and all personal property of persons residing therein, ... is taxable, except such as is by law exempt from taxation. WHEN LISTED AND ASSESSED Every person of full age and sound mind, being a resident of this state, shall list all money, credits, bonds, shares of stock, or other property subject to taxation, ... Sec. 1999. By whom listed. Personal property shall be listed in the name of the owner, agent, or trustee residing in the town or district where the property is located. Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides. Sec. 2003-1. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property used by the owner for personal and domestic purposes, or for the furnishing or equipping of the family residence, shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides. Sec. 2008. Elevators, etc., on railroad. All elevators and water wheels, and other machinery, which are not in good faith owned, operated and exclusively controlled by the owner, agent, or trustee, shall be listed and assessed as personal property in the town or district where situated. Sec. 2012-1. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies in cities and villages shall be listed and assessed in the county, town, or district where situated. Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of abode of the principal place of business of such person at the time of his death. Sec. 2016. Assignees and receivers. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person in the hands of an assignee, receiver, or trustee, shall be listed and assessed at the place of abode of the principal or other place of business of such person. Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place for listing personal property or where it cannot be determined in either case shall be as binding as if fixed hereby. Sec. 2022. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon separate statements in like manner as agent or attorney, guardian, parent, trustee, executor, or administrator, a list of the property, which shall be verified by the assessor. Sec. 2023. Examination under oath. Whenever the assessor shall be of the opinion that the person assessed has not made a full, fair, and complete list thereof, he may examine the person assessed under oath. Sec. 2024. Failure to obtain list. In case of failure to obtain a statement of personal information, and value of such property, the assessor may, in his discretion, estimate the value of the property so listed. Sec. 2025. Assessor may enter dwelling, etc. Any officer authorized by law to tax on or view the same and the person assessed thereon may, when necessary to the proper assessment of such duties, enter any dwelling house, building, or structure, and view the same and the person assessed thereon. Sec. 10396. False statements. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of assessment, shall be liable for a gross misdemeanor, who shall wilfully make any statement as to any personal property tax and not obey the provisions of this chapter. Sec. 10397. Iron ore whether mined or unmined. What percentages of full and true value to be assessed. All real and personal property subject to taxation 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 land on which it is located, other than the ore, which shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) of this chapter. Sec. 10398. Agricultural products. The value of the land in which it is located. Class 1. All agricultural products, including crops, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three (3) and shall be valued and assessed at forty (40) per cent of the full and true value thereof. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipping of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof. Class 3. All agricultural products, including crops, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three (3) and shall be valued and assessed at forty (40) per cent of the full and true value thereof. Class 4. All property not included in any of the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Assessor's Report on Tree Bounty in the Town of _____, County of _____, Minn., 1935.

Table with 10 columns: NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES, POST OFFICE ADDRESS, DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING, Sec., Twp., Range, Acres of Trees, Were Trees originally planted not more than 12 ft. apart each way, Have Trees been kept in that condition by replacing all that died each year, Condition of Trees, REMARKS.

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of trees in said Town and County, as ascertained by examination as provided by Section 6250 of the General Statutes 1923.

Dated 1935.

[Signature] Assessor.

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

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

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

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

UNPLATTED R. E.

PERSONAL PROPERTY

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

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

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

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

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Handwritten entries in the 'IN WHOSE NAME ASSESSED' and 'TO WHOM TRANSFERRED' columns, including names like W.A. Westerson, Jacob Schmolke, and John A. Anderson.

Handwritten entries in the 'DESCRIPTION OF PROPERTY' and 'ASSESSOR'S VALUATION' columns, including subdivisions like NE 1/4 of NE 1/4 and various acreage values.

Handwritten entries in the 'VALUATIONS BY SCHOOL DISTRICTS', 'SPECIAL TAXES', and 'PAID' columns, including tax amounts and payment dates.

Abate 3328

PERSONAL PROPERTY

