ASSESSMENT & TAX LIST

Salem

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 5 1938 1938

Geo. W. Collier *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 1938, containing a list of all Platted and Unplatted 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 law prescribing your duties hereto annexed.*

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

[illegible] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 1927.)

Sec. 1974. 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. 1984. * * * 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 person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

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, by such agent in the name of his principal, as merchandise.

Sec. 2003. 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. 2005. 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: Provided, that logs and timber cut from lands within, and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. 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: Provided, that 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 located.

Chap. 212, Laws 1925. Household Goods. 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 domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. 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, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 308, Laws 1925. 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 outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county 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 listing at the time of his death.

Sec. 2015. 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. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. 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. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot 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 Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all 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 in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever 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, fair, 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 make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. 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. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three 'b' (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓% and 40% of the true and full value thereof respectively.

"Class 4. All property not included in 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."

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

Section 1986, Mason's Minnesota Statutes, 1927. 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 list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* 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 *four dollars per day for each day necessarily consumed in attending said meeting* 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.*

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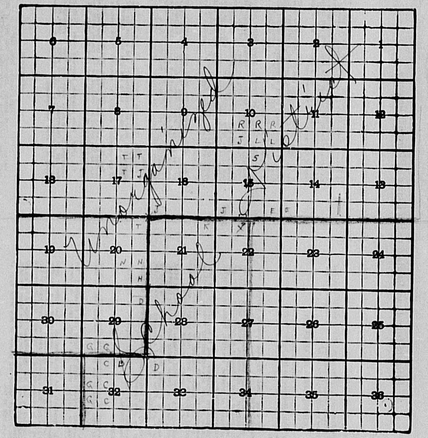
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 *Range No.* 26 *Mer. P. M.*



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1— 94-135-24-10 DUPLIFY, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp	Range	No. of Acres of Trees	Were Trees Planted Parallel and more than 8 feet apart each way	Have the Trees each Cultivated and Cleaned by replacing Dead Trees have 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 6210, of Mason's Minnesota Statutes, 1927.

Dated ..... *1938.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1938.

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

Note ★ Assessors will not fill these Columns.

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Cash Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars	Total True and Full Value of Lands Including Structures and Machinery Dollars	Assessed Value of Lands including all Structures and Improvements and Machinery Dollars	REMARKS
Town Hall	N.W.¼ - N.E.¼	22	143	76	1			40	310		350		
Clemons School	N.E.¼ - N.W.¼	22	143	76	1			40	360		400		
Advent School	N.W.¼ - N.W.¼	28	143	76		50		25	200		225		
Godfrey School	S.E.¼ - S.W.¼	29	143	76	1			25	275		300		

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM E - BLUE-RITE REPORT, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION						FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Lands including all Structures, Improvements and Machinery	
					Acres	100ths		Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, 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 Town *of* Salem *in said County, for the year 1938.*

Witness my hand and official seal this 31st *day of* December, *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, 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 1938, as specified above, and amounting to* $3,289.01 *Three thousand two hundred eighty-nine* 01/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Town *of* Salem *in said County, for the year 1938, 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.

..... 19....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... of ..... in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County 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, remain unpaid, is delinquent for said year.

(SEAL) ..... *County Auditor.*

Assessor's Retu

FORM 2 — SELF-ADVANCING, UNGLUED

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Adam,

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Valuation of Money and Credits (Dollars)	Valuation by School Districts: 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)	Tenb. Sch. & Int. Fund (Mills)	Total Rate of State Tax (Mills)	Rate of County Taxes: Co. Rev. (Mills)	Co. R.&B. (Mills)	Co. Poor (Mills)	Co. Road and Bri. (Mills)	Old Age Assist. (Mills)			Total Rate of County Tax (Mills)	Rate of Town, City or Village Taxes: Town Rev. (Mills)	Town R.&B. (Mills)	1 Mill Drag. (Mills)	Town State Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	Total Rate of Town, City or Village Tax (Mills)
No.	—		14075		1231	15263	2.38	.23	4.19 .375	4.19 .375	2.26	1.58	1.96	1.94	13.5			6.16	5.	15.	1.		5.	5.	25.
TOTAL																									

Local 1 Mill (Mills)	Special (Mills)	Sch'l Prim. Loan (Mills)	Int. (Mills)	Bldg. (Mills)			Total Rate of Sch'l Tax (Mills)	Total Rate of Taxes (Mills)	Local 1 Mill	Special	Deficiency Bldg.	State Loan	Total School Tax
1.	15.	5.	5.	5.7			31.7	2094	1403	21040	7014	7244	43765
1.	30.	5.	5.	5.7			46.7	2218.5	1224	3714	619	644	5741

TAXES LEVIED

Local 1 Mill	Special	Deficiency Bldg.	State Loan	Total School Tax
1403	21040	7014	7244	43765
1224	3714	619	644	5741

All Other Taxes: Funds	Rate	Amounts
State Revenue	.33	2630
State School Employes' Insurance and Retirement Fund	.13	2.58
St. Debt	.375	3.49
" Reg.	.419	4.79
" St.	.419	1.67
County Revenue		34.81
County Road and Bridge		29.17
County Poor		24.07
County Road and Interest		22.61
County Old Age Assistance		207.21
Town Revenue		76.34
Town Road and Bridge		228.98
Town 1 Mill Dragging		15.27
Town State Loan		
Town Building		
Town Fire Patrol		76.34
Telephone		76.34
Sinking		144.79
School Local 1 Mill		15.27
School Special		247.55
School State Loan		76.33
School Deficiency		76.33
School Bldg		79.38
Money and Credits		
TOTAL		3289.01

Total No. Acres 693.66 Total Levy, $ 32.89 of Book Footings, $ 32.89 of

State of Minnesota, } ss.
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 statement of the valuation of all the taxable property in the ..... in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.

Witness my hand and official seal this 3rd day of December, A. D. 1938.

L. C. Peterson, County Auditor

SEAL

Assessor's Retu

FORM 2

NAMES OF OWNERS

Collection of Taxes of 1938, Town of Salem, Cass County, Minnesota.

FUNDS	March Settlement 1934	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	204	761	639	209					
State School	270	410	452	286					
Teachers' Ins. and Ret. Fund									
County Revenue	1113	4151	3478	1141					
County Road and Bridge	77	287	240	79					
County Poor	767	2862	2398	787					
County Bond and Interest	719	2684	2248	738					
County Old Age Assistance	660	2466	2065	678					
Town Revenue	243	908	760	249					
Town Road and Bridge	730	2724	2285	749					
Town 1 Mill Dragging	48	152	152	49					
Town ~~Sinking~~ Cl Fund	243	908	760	249					
Town ~~Building~~ Sinking	3649	13620	11410	3746					
Town Fire Patrol	243	908	760	249					
School Local 1 Mill	48	152	152	49					
School Special	1291	2724	2285	839					
School State Loan	243	908	760	249					
School Redistricting	243	908	760	249					
School Building	253	944	791	260					
Money and Credits									
TOTALS	11044	38537	32690	10855	14311	100	22275	Refund 1311	32890 1

SCHOOL DISTRICTS	March Settlement Local 1 Mill	Special	Total	June Settlement Local 1 Mill	Special	Total	November Settlement Local 1 Mill	Special	Total	Forfeited Settlement Local 1 Mill	Special	Total	November & January Local 1 Mill	Special	Total	Total Collected	Balance Uncollected
School District No.	48	1291	2430 78	152	2724	9088	152	2285	9660	50 48	49	839	2493	16 46			
" " "	Rd. 243	Bd. 253		Rd. 908	Bd. 944		Rd. 760	Bd. 791		Rd. 249	Bd. 260						
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" " "																	
TOTALS	291	1291	4962 078	1090	2724	18152	5666	912285	1551	50 48	298	839	5097	16 46			

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1938.

Sample Form for Guidance of Assessor

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Tenths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures, Improvements and Other Structures (Dollars)	True and Full Value of Structures, Improvements and Machinery Assessed to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	15	NE¼	5	114	38	160		Yes	5600	1200		6800	800	933	1733			
O. J. Anderson		SW¼	5	114	38	160		No	5800			5800		1933	1933			
Lester Howard		SE¼	5	114	38	160		No	6200			6200		2067	2067			
George E. Warner		N½ of NE¼	6	114	38	80		Yes	2800	900		3700	740		740			
Howard Elliott		S½ of NE¼	6	114	38	80		No	2800			2800		933	933			
Oscar Johnson		NW¼	6	114	38	160		Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	114	38	80		Yes	2300	1200		3500	700		700			
W. H. Berkson		W½ of SW¼	6	114	38	80		No	3000			3000		1000	1000			
A. R. Sylvester		NE¼ of SE¼	6	114	38	40		Yes	1600	1600		3200	577	100	677			
Do.		SW¼ of SE¼	6	114	38	40		Yes	1200			1200	223	33	256			
									37300	7300		44600	3840	8466	12306			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals - - $19,200

Assessed Value of Remainder, $8,466 x 3 equals - $25,398

Total True and Full Value, $44,598

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	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	Inclinic Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Furnished by Seller under Conditional Sale or Bail Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Home-steads up to fairness as per cent Class III (Dollars)	Assessed Value of Equalizer at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	C. J. & Maude J. Posey		~~N E ¼ of N E ¼~~ Lot 1	1	142	26	40	01	Men	No	280			280		93	93				
2	" "		~~N W ¼ of N E ¼~~ " 2				40	13		No	200			200		67	67				
3	" "		S W ¼ of N E ¼				40			No	200			200		67	67				
4	State of Minnesota		S E ¼ of N E ¼																		
5																					
6	Celia M. Godfrey		~~N E ¼ of N W ¼~~ " 3				40	55		No	200			200		67	67				
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9	"		S E ¼ of N W ¼				40			No	200			200		67	67				
10																					
11	Geo. E. Godfrey		N E ¼ of S W ¼				40			No	200			200		67	67				SOLD FOR TAXES
12	U. S. of America		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	Geo. E. Godfrey		N W ¼ of S E ¼				40			No	200			200		67	67				SOLD FOR TAXES
18	State of Minnesota		S W ¼ of S E ¼																		
19	U. S. of America		S E ¼ of S E ¼																		
20																					
							280	39			1480			1480		495	495				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	93					1953	54						2007	PAID IN FULL	JUN	16	1939	62552		48.99									
2	67					1407	39						1446	PAID IN FULL	JUN	16	1939												
3	67					1407	39						1446	PAID IN FULL	JUN	16	1939												
4																													
5																													
6	67					1407	39						1446													1446		1600	
7																													
8																													
9	67					1407	39						1446													1446		1600	
10																													
11	67					1407	39						1446													1446			
12																													
13																													
14																													
15																													
16																													
17	67					1407	39						1446													1446			
18																													
19																													
20																													
	495					10395	288						10683																

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Lac qui Parle, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

			Description of Property							Assessor's Valuation						Equalized Values				Valuations by School Districts as Equalized by Tax Commission																															
											Structures & Improvements																																								
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Situated in Real Estate	Total True and Full Value Including all Structures, Improvements and Machinery	Assessed Value of Homesteads at 20 Per Cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		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.	$ cts.
David A. Peterson	S	1	~~NE¼ of NE¼~~ Lot 1	8	143	86	40.81	Un.	No		700			700		67	67				SOLD FOR TAXES	67					1407	39						1446														1446	
"	S	2	~~NW¼ of NE¼~~ " 2				40.77		No		700			700		67	67				SOLD FOR TAXES	67					1407	39						1446														1446	
		3	SW¼ of NE¼																																																
		4	SE¼ of NE¼																																																
		5																																																	
Richard Eitel	S	6	~~NE¼ of NW¼~~ " 3				40.13		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
"	S	7	~~NW¼ of NW¼~~ " 4				40.04		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
"	S	8	SW¼ of NW¼				40		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
"	S	9	SE¼ of NW¼				40		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
		10																																																	
		11	NE¼ of SW¼																																																
Jay C. Williams	S	12	NW¼ of SW¼				40		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
"	S	13	SW¼ of SW¼				40		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
Edith M. Thomas	S	14	SE¼ of SW¼				40		No		160			160		53	53				SOLD FOR TAXES	53					1113	31						1144														1144	
		15																																																	
		16	NE¼ of SE¼																																																
		17	NW¼ of SE¼																																																
Michael Hendrickson	S	18	SW¼ of SE¼				40		No		160			160		53	53				SOLD FOR TAXES	53					1113	30						1143														1143	
Bertel Christianson		19	SE¼ of SE¼				40		No		700			700		67	67				SOLD FOR TAXES	67					1407	38						1445	1st Half Paid	JUN 28 1939	1878		72.3	14.45	Delinquent								1445	
		20																																																	
							440.76				1880			1880		625	625					625					13175	363						13488															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Build-ings and other Structures (Dollars)	True and Full Value of Machinery Per assessment ratio in East Zones (Dollars)	Total True and Full Value of Lands (including all Structures, improvements and Machinery) (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
	Thos. H. Strizich		1 ~~NE¼ of NE¼~~ Lot 1	3	148	26	53		1	No	212			212		71	71				
			2 NW¼ of NE¼																		
	"		3 ~~SW¼ of NE¼~~ . 2				37	55		No	153			153		51	51				SOLD FOR TAXES
	"		4 SE¼ of NE¼				40			No	160			160		53	53				SOLD FOR TAXES
			5																		
			6 NE¼ of NW¼																		
			7 NW¼ of NW¼																		
			8 SW¼ of NW¼																		
			9 SE¼ of NW¼																		
			10																		
	"		11 ~~NE¼ of SW¼~~ . 3				55			No	220			220		73	73				SOLD FOR TAXES
			12 NW¼ of SW¼																		
			13 SW¼ of SW¼																		
			14 SE¼ of SW¼																		
			15																		
	"		16 NE¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
	"		17 NW¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
	"		18 SW¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
	"		19 SE¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
			20																		
							345	55			1384			1384		461	461				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 107.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	71					1491	41						1532											1532		
2																										
3	51					1071	30						1101											1101		
4	53					1113	31						1144											1144		
5																										
6																										
7																										
8																										
9																										
10																										
11	73					1533	42						1575											1575		
12																										
13																										
14																										
15																										
16	53					1113	31						1144											1144		
17	53					1113	31						1144											1144		
18	53					1113	31						1144											1144		
19	53					1113	30						1143											1143		
20																										
	460					9660	267						9927													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bolem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	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	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼						Use												
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																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID: Month Day Year	WHEN PAID	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ 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													

FORM 400 [illegible]

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	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: 100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Improvements not classified as Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Tax Commission Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼	5	143	26			Uni												
2			NW ¼ of NE ¼																		
3			SW ¼ of NE ¼																		
4			SE ¼ of NE ¼																		
5																					
6	U. S. of America		~~NE ¼ of NW ¼~~ Lot 1																		
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																					

Cass County, Minnesota, for Taxes for the Year 1938.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	District No. ..... Rate ....Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ....Mills ($ cts.)	State Tax on Non-Homestead ....Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ 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 Unplatted Real Property in the Pawsat of Sakatah

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	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: 10ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	State of Minnesota		1 ~~NE¼ of NE¼~~ Lot 1		6	143	26		Un												
	"		2 ~~NW¼ of NE¼~~ " 2																		
	"		3 SW¼ of NE¼																		
	"		4 SE¼ of NE¼																		
			5																		
	State Land		6 NE¼ of NW¼																		
			7 NW¼ of NW¼																		
			8 SW¼ of NW¼																		
			9 SE¼ of NW¼																		
			10																		
			11 NE¼ of SW¼																		
			12 NW¼ of SW¼																		
	State of Minnesota		13 ~~SW¼ of SW¼~~ " 7																		
	Barlow Realty Co.		14 SE¼ of SW¼				40			No	160			160		53	53				SOLD FOR TAXES
			15																		
			16 NE¼ of SE¼																		
			17 NW¼ of SE¼																		
	"		18 SW¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
			19 SE¼ of SE¼																		
			20																		
							80				320			320		106	106				

Cass County, Minnesota, for Taxes for the Year 1938.

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate (Mills) (Dollars)	District No. / Rate (Mills) (Dollars)	District No. / Rate (Mills) (Dollars)	District No. / Rate (Mills) (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills) ($ cts.)	State Tax on Non-Homestead (Mills) ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
	70.95						5.81																				
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14	53					1113	31						1144												1144		
15																											
16																											
17																											
18	53					1113	31						1144												1144		
19																											
20																											
	106					2226	62						2288														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	U. S. of America		NE ¼ of NE ¼	7	148	26			Uu												
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	State of Minnesota (State Land)		NW ¼ of NW ¼																		
8	U. S. of America		~~SW ¼ of NW ¼~~ Lot 7																		
9	State of Minnesota (State Land)		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	U. S. of America		NW ¼ of SE ¼																		
18			SW ¼ of SE ¼																		
19			SE ¼ of SE ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID: WHEN PAID Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
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7																										
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9																										
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17																										
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19																										
20																										

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	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: 100's	Indicate Homestead	No. School District	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	State Land		NE¼ of NE¼		8	14	26			Un											
2			NW¼ of NE¼																		
3			SW¼ of NE¼																		
4			SE¼ of NE¼ Lake																		
5																					
6			NE¼ of NW¼																		
7			NW¼ of NW¼																		
8			SW¼ of NW¼																		
9			SE¼ of NW¼																		
10																					
11			NE¼ of SW¼																		
12			NW¼ of SW¼																		
13			SW¼ of SW¼																		
14			SE¼ of SW¼																		
15																					
16			NE¼ of SE¼																		
17			NW¼ of SE¼																		
18			SW¼ of SE¼																		
19			SE¼ of SE¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ 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 Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	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: 100's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Attached Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (amount as per cent Class 3B) (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1			NE ¼ of NE ¼	9	143	26		Un													
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	State of Minnesota (State Land)		~~NW ¼ of SW ¼~~ Lot 3																		
13	U. S. of America		~~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	Detroit Dam State Bank		~~SE ¼ of SE ¼~~ " 1				440		No		22			22		7	7				SOLD FOR TAXES
20																					
							440				22			22		7	7				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES		PAID	WHEN PAID			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Rate 21.76 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																													
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9																													
10																													
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19	7					147	04						151														151		
20																													
	7					147	04						151																

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Rods	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (amount) at per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	10	149	26			Un												
2			NW ¼ of NE ¼																		
3	Mary E. Nelson S		SW ¼ of NE ¼				40			No	160			160		53	53				SOLD FOR TAXES
4	O. H. Lemana S		SE ¼ of NE ¼				40			No	200			200		67	67				SOLD FOR TAXES
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	Thos. Richardson		NE ¼ of SW ¼ } Lot 3				47			Yes	358			358	72		72				SOLD FOR TAXES
12	"		NW ¼ of SW ¼ }																		
13			SW ¼ of SW ¼																		
14	Edward Nelson		SE ¼ of SW ¼				40			Yes	322	69		391	78		78				SOLD FOR TAXES
15																					
16	Thos. Richardson S		NE ¼ of SE ¼				40			Yes	200			200	40		40				SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40			Yes	321	184		505	101		101				
18	E. O. Livingston		SW ¼ of SE ¼				40			No	200			200		67	67				
19	Elmer O. Livingston		SE ¼ of SE ¼				40			No	160			160		53	53				
20																					
							327				1921	253		2174	291	240	531				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	19.95																											
	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					53	1113	31						1144												1144			
4					67	1407	39						1446												1446			
5																												
6																												
7																												
8																												
9																												
10																												
11					72	1517							1517												1517			
12																												
13														2nd Half Paid	OCT	26	1939	4148										
14					78	1638							1638	1st Half Paid	JUN	27	1939	6783		819		819						
15																												
16					40	840							840												840			
17					101	2120							2120	Bal Paid / 1st Half Paid	OCT	14	1939 / MAY	19 1939	5555 / 4114	1274		896						
18					67	1407	39						1446	PAID IN FULL	MAY	25	1939							Abated to 1037	1037	1037	# 6358	
19					53	1113	30						1143	PAID IN FULL	MAY	25	1939	4564		1877		"		798	798	8.10	27	Abated
20																												
					531	11150	139						11289															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Furnished or Installed in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	11	143	26			Un												
2	Emil Banach		NW ¼ of NE ¼				40			No	160			160		53	53				
3	~~State of Minnesota~~		SW ¼ of NE ¼																		SOLD FOR TAXES
4	U. S. of America		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	C. S. Seaman S		SW ¼ of NW ¼				40			No	160			160		53	53				SOLD FOR TAXES
9	" S		SE ¼ of NW ¼				40			No	160			160		53	53				SOLD FOR TAXES
10																					
11	~~State of Minnesota~~ U. S. of America		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	U. S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							176				480			480		159	159				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 58 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2	53					1113	30						1143											1143		
3																										
4																										
5																										
6																										
7																										
8	53					1113	31						1144											1144		
9	53					1113	31						1144											1144		
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	159					3339	97						3431													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Backman, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Int's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 not at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	17	142	26		Un													
2	"		NW ¼ of NE ¼ (So. 60 acres)																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5	U. S. of America		N. 20 acres of NW ¼ of NE ¼																		
6	"		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	Earl D. & Ethel M. Mann		SW ¼ of NW ¼				40			No	700			700		67	67				
9	U. S. of America		SE ¼ of NW ¼																		SOLD FOR TAXES
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																					
							40				700			700		67	67				

Cass County, Minnesota, for Taxes for the Year 1938.

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 209.96 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7														7														
8	67					1407	39						1446	8												1446		
9														9														
10														10														
11														11														
12														12														
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	67					1407	39						1446															

Assessment Roll and Tax List of Unplatted Real Property in the Pierce of Bolsend, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Int's	No. School District	Indicate Home Stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Not usually Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼		13148	26		Un													
2	"		NW ¼ of NE ¼																		
3	Chas. J. & Mary L. Swanson		SW ¼ of NE ¼				40			No	280			280		93	93				
4	" "		SE ¼ of NE ¼				40			No	280			280		93	93				
5																					
6	U. S. of America		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	E. J. Lockwood		NE ¼ of SW ¼				40			No	240			240		80	80				SOLD FOR TAXES
12	"		NW ¼ of SW ¼				40			No	240			240		80	80				SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40			No	280			280		93	93				SOLD FOR TAXES
14	"		SE ¼ of SW ¼				40			No	280			280		93	93				SOLD FOR TAXES
15																					
16	M. E. Gilson Nora F. Gilson		NE ¼ of SE ¼				40			No	280			280		93	93				
17	U. S. of America		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							280				1880			1880		625	625				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 109.96 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1																											
2																											
3	93					1953	54						2007 16												2007		
4	93					1953	54						2007 16												2007		
5																											
6																											
7																											
8																											
9																											
10																											
11	80					1680	46						1726												1726		
12	80					1680	46						1726												1726		
13	93					1953	54						2007												2007		
14	93					1953	54						2007												2007		
15																											
16	93					1953	54						2007 16		PAID IN FULL	NOV 29 1939	10567						2007	1 66			
17																											
18																											
19																											
20																											
	625					13175	367						13487														

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	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: HW's	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B (Dollars)	EQUALIZED VALUES: Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	Green's Perry		NE ¼ of NE ¼	14	112	40			No.	No.	160			160		53	53			
2	U. S. of America		NW ¼ of NE ¼																	SOLD FOR TAXES
3	"		SW ¼ of NE ¼																	
4	Green's Perry		SE ¼ of NE ¼				40			No	200			200		67	67			SOLD FOR TAXES
5																				
6	U. S. of America		NE ¼ of NW ¼																	
7	~~Geo. Perry~~ U. S. of America		NW ¼ of NW ¼				40			No	160			160		53	53			SOLD FOR TAXES
8	"		SW ¼ of NW ¼				40			No	160			160		53	53			SOLD FOR TAXES
9	U. S. of America		SE ¼ of NW ¼																	
10																				
11	"		NE ¼ of SW ¼																	
12	Paul Becker		NW ¼ of SW ¼				40			No	240			240		80	80			SOLD FOR TAXES
13	Merchants Nat'l Bk (Crookston)		SW ¼ of SW ¼				40			Yes	420			420	84		84			SOLD FOR TAXES
14	I. S. Clydale		SE ¼ of SW ¼				40			No	329			329		110	110			SOLD FOR TAXES
15																				
16	Mina Dell Nyhus & Herman B. Dell		NE ¼ of SE ¼				40			Yes	328			328	66		66			SOLD FOR TAXES
17	U. S. of America		NW ¼ of SE ¼																	
18	"		SW ¼ of SE ¼																	
19	Mina Dell Nyhus & Herman B. Dell		SE ¼ of SE ¼				40			Yes	338	424		757	151		151			SOLD FOR TAXES
20																				
							860				2330	424		2754	301	416	717			

Cass County, Minnesota, for Taxes for the Year 1938.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 29.95 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	TOTAL TAXES ($ cts.)
1	53					1113	31						1144
2													
3													
4	67					1407	39						1446
5													
6													
7	53					1113	31						1144
8	53					1113	31						1144
9													
10													
11													
12	80					1680	46						1726
13	84					1764							1764
14	110					2309	64						2373
15													
16	66					1386							1386
17													
18													
19	151					3170							3170
20													
	717					15055	741						15797

	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1											1144		
2													
3													
4											1446		
5													
6													
7	PAID IN FULL	DEC 16 1939	40450						4 00				1 88
8	PAID IN FULL	DEC 16 1939											
9													
10													
11													
12											1726		
13											1764		
14											2373		
15													
16											1386		
17													
18													
19											3170		
20													

Assessment Roll and Tax List of Unplatted Real Property in the Deerwood of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hd's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Partially Exempt to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Paul Becker		NE¼ of NE¼	15	143	26	40	Cu		No	200			200		67	67				
2	Frank Schmaly	Oliver L. Thomas	NW¼ of NE¼				40			Yes	355	110		365	73		73				SOLD FOR TAXES
3	W. M. & P. Ry. Co.		SW¼ of NE¼				40			Yes	391	57		448	90		90				SOLD FOR TAXES
4	Paul Becker		SE¼ of NE¼				40			No	200			200		67	67				SOLD FOR TAXES
5																					
6	William Clover	S	NE¼ of NW¼				40			No	240			240		80	80				SOLD FOR TAXES
7	Clifford Carnick	S	NW¼ of NW¼				40			No	200			200		67	67				SOLD FOR TAXES
8	Neilbach Realty Co.		SW¼ of NW¼				40			No	200			200		67	67				SOLD FOR TAXES
9	"		SE¼ of NW¼				40			No	240			240		80	80				SOLD FOR TAXES
10																					
11	Julia Jacobson		NE¼ of SW¼				40			Yes	290	60		350	70		70				
12	Wm. Neininger		NW¼ of SW¼				40			Yes	195			195	39		39				
13	"		SW¼ of SW¼				40			Yes	367	60		427	85		85				
14	Merton & Floyd Washburn		SE¼ of SW¼ (less 1 acre)				39			No	309	20		329		110	110				SOLD FOR TAXES
15	Roy Crafford	Clifford Lund	1 acre of SE¼ of SW¼				1			Yes	51	115		166	33		33				
16	Paul Becker		NE¼ of SE¼				40			No	240			240		80	80				SOLD FOR TAXES
17	Bertel Christenson		NW¼ of SE¼				[illegible]			Yes	280			280	56		56				
18	Dillon St. Claire	Minneapolis	SW¼ of SE¼				40			No	320			320		107	107				SOLD FOR TAXES
19	Merchants Natl. Bk., Crookston		SE¼ of SE¼				40			Yes	345	370		715	143		143				SOLD FOR TAXES
20																					
							640				4323	792		5115	589	725	1314				

Cass County, Minnesota, for Taxes for the Year 1938.

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... 29.95 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills (Dollars, cts.)	State Tax on Non-Homestead 5.81 Mills (cts.)	Total General Tax (Dollars, cts.)	Special Taxes: Ditch No. ..... (Dollars, cts.)	Ditch No. ..... (Dollars, cts.)	(Dollars, cts.)	(Dollars, cts.)	Total Taxes (Dollars, cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 (Dollars, cts.)	June Settlement 1939 (Dollars, cts.)	Penalty	November Settlement 1939 (Dollars, cts.)	Penalty	Collections to First Monday in January 1940 (Dollars, cts.)	Penalty	Delinquent on First Monday in January 1940 (Dollars, cts.)	Penalty	Total Delinquent Tax and Penalty (Dollars, cts.)
1								67					1446	1											1446			
2								73					1533	2	PAID IN FULL	AUG 14 1939	7727				1533	38						
3								90					1890		2nd Half Paid	NOV 15 1939	10849				945							
															1st Half Paid	JUL 28 1939	7586											
4								67					1446	4											1446			
5														5														
6								80					1726	6											1726			
7								67					1446	7											1446			
8								67					1446	8											1446			
9								80					1726	9											1726			
10														10														
11								70					1470	11	2nd Half Paid	OCT 11 1939	8279		735		735							
															1st Half Paid	JUN 21 1939	0288											
12								39					819	12	2nd Half Paid	OCT 26 1939	8289		1300		1304							34
															1st Half Paid	JUN 21 1939	0287											Total
13								85					1785	13	2nd Half Paid	OCT 26 1939												
															1st Half Paid	JUN 21 1939												
14								110					2309	14											2309		2626	
15								33					693	15	PAID IN FULL	JUN 16 1939	6024		693									
16								80					1726	16											1726			
17								56					1176	17	PAID IN FULL	OCT 3 1938	8159				1176	35						
															[illegible]	JUN 20 1939	7025		588	11.76	Delinquent		Cancelled	Refunded	See Rec. 7586	7/25/39		
18								107					2309	18											2309			
19								143					3002	19											3002			
20														20														
								1314					27591	471														

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures on Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures on Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to Subtract as per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1 NE ¼ of NE ¼	16	142	26														
		2 NW ¼ of NE ¼																	
		3 SW ¼ of NE ¼																	
Albert & Minton & John Mahoney S		4 SE ¼ of NE ¼				40		No	200			200		67	67				SOLD FOR TAXES
		5																	
		6 NE ¼ of NW ¼																	
Oliver L. Thomas S		7 NW ¼ of NW ¼				40		No	200			200		67	67				SOLD FOR TAXES
State of Minnesota		8 SW ¼ of NW ¼																	
Benjamin Whitney S		9 SE ¼ of NW ¼				40		No	200			200		67	67				SOLD FOR TAXES
		10																	
State of Minnesota		11 NE ¼ of SW ¼																	SOLD FOR TAXES
"		12 NW ¼ of SW ¼																	SOLD FOR TAXES
Charley Stockhouse		13 SW ¼ of SW ¼				40		No	407	396		803	268	268	268				SOLD FOR TAXES
State of Minnesota		14 SE ¼ of SW ¼																	SOLD FOR TAXES
		15																	
D. N. Johnston		16 NE ¼ of SE ¼				40		No	200			200		67	67				SOLD FOR TAXES
		17 NW ¼ of SE ¼				40		No	200			200		67	67				SOLD FOR TAXES
C. E. Clemons S		18 SW ¼ of SE ¼				40		No	280			280		93	93				SOLD FOR TAXES
D. Kellach Realty Co.		19 SE ¼ of SE ¼				40		No	280			280		93	93				SOLD FOR TAXES
		20																	
						320			1767	396		2363		789	789				

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 70.95 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
State of Minnesota														1														
														2														
														3														
Albert & Minton & John Mahoney S	67					1407	39						1446	4											1446			
														5														
														6														
Oliver L. Thomas S	67					1407	39						1446	7											1446			
State of Minnesota														8														
Benjamin Whitney S	67					1407	39						1446	9											1446			
														10														
State of Minnesota														11														
"														12														
Charley Stockhouse	268					5677	156						5783	13											5783		6460	
State of Minnesota														14														
														15														
D. N. Johnston	67					1407	39						1446	16											1446			
	67					1407	39						1446	17											1446			
C. E. Clemons S	93					1953	54						2007	18											2007			
D. Kellach Realty Co.	93					1953	54						2007	19											2007			
														20														
	789					16568	459						17027															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate House +End	Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Improvements and other Structures (Dollars)	True and Full Value of Improvements actually attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Edith M. Thomas	S	NE ¼ of NE ¼	17	143	N 40	40	1	No	160			160		53	53				SOLD FOR TAXES
2	O. L. Thomas	S	NW ¼ of NE ¼				40		No	160			160		53	53				SOLD FOR TAXES
3	"	S	SW ¼ of NE ¼				40		No	160			160		53	53				SOLD FOR TAXES
4	Harold Johnston		SE ¼ of NE ¼				40		No	160			160		53	53				
5																				
6	U. S. of America		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	First St. Elk. Bay River		SW ¼ of SW ¼				40		No	320			320		107	107				SOLD FOR TAXES
14	" "		SE ¼ of SW ¼				40		No	324	36		360		120	120				SOLD FOR TAXES
15																				
16	Harry A. White		NE ¼ of SE ¼				40		No	160			160		53	53				
17	"		NW ¼ of SE ¼				40		No	200			200		67	67				
18	"		SW ¼ of SE ¼				40		No	280			280		93	93				
19	"		SE ¼ of SE ¼				40		No	280			280		93	93				
20																				
							400			2204	36		2240		745	745				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 20.95 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	53					1113	31						1144										1144		
2	53					1113	31						1144										1144		
3	53					1113	31						1144										1144		
4	53					1113	31						1144										~~1144~~		1266
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13	107					2246	62						2308	PAID IN FULL AUG 7 - 1939	7679				3128		Abated to 3044				#6225
14	120					2519	70						2589	PAID IN FULL ~~AUG 7 - 1939~~							Sp. 2728		1769		Abated
15																									
16	53					1113	31						1144	2nd Half Paid NOV 13 1939	9724										
17	67					1407	39						1446	2nd Half Paid JUN 27 1939 / 2nd Half Paid NOV 13 1939	6553		3302		3302						
18	93					1953	54						2007	2nd Half Paid JUN 27 1939 / 2nd Half Paid NOV 13 1939											
19	93					1953	54						2007	2nd Half Paid JUN 27 1939 / 2nd Half Paid NOV 13 1939											
20																									
	745					15643	434						16077												

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Unplatted	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Previously Listed in Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to highest 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1			NE¼ of NE¼	18	142	76		Un													
2	U. S. of America		NW¼ of NE¼																		
3	"		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	"		NE¼ of NW¼																		
7	J. Cooper		~~NW¼ of NW¼~~ Lot 1	5			37.77			No	150			150		50	50				
8	"		~~SW¼ of NW¼~~ " 2	5			38.17			No	152			152		51	51				SOLD FOR TAXES
9	U. S. of America		SE¼ of NW¼																		SOLD FOR TAXES
10																					
11	"		NE¼ of SW¼																		
12	"		~~NW¼ of SW¼~~ " 3																		
13	"		~~SW¼ of SW¼~~ " 4																		
14	"		SE¼ of SW¼																		
15																					
16	State of Minnesota		NE¼ of SE¼																		
17	L. A. Page, Jr.		NW¼ of SE¼				40			No	160			160		53	53				
18	Robert Ware		SW¼ of SE¼ less 2 ac.				38			Yes	365	100		365		73	73				SOLD FOR TAXES
19	Roy Coleman		10 ac. of S ½ of SE¼				7			Yes	40	36		76		15	15				
20	Robert Ware		SE¼ of SE¼				40			Yes	240			240		48	48				
							195.89				1008	136		1144		156	290				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 209.95 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7	50					1050	79						1079
8	51					1071	30						1101
9													
10													
11													
12													
13													
14													
15													
16													
17	53					1113	30						1143 16
18	73					1533							1533 16
19	15					315							315 16
20	48					1008							1008 16
	290					6090	89						6179

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3															
4															
5															
6															
7													10 79		
8													17 01		
9															
10															
11															
12															
13															
14															
15															
16															
17	2nd Half Paid	NOV 8 - 1939	9679				572		571						
	1st Half Paid	JUN 22 1939	6797												
18	PAID IN FULL	AUG 7 - 1939	7696						1533	38					
19	2nd Half Paid	OCT 31 1939	1577				158		157						
	1st Half Paid	MAY 24 1939	1577												
20	PAID IN FULL	AUG 7 - 1939	7679						1008	25					

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Sabers, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

	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: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equivalent of 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE ¼ of NE ¼	19	142	26	40														
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	"		~~NW ¼ of NW ¼~~ Lot 1																		
8	U.S. of America		~~SW ¼ of NW ¼~~ " 2																		
9	"		SE ¼ of NW ¼																		
10																					
11	"		NE ¼ of SW ¼																		
12	"		~~NW ¼ of SW ¼~~ " 3																		
13	"		~~SW ¼ of SW ¼~~ " 4																		
14	"		SE ¼ of SW ¼																		
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	L. A. Pagey Jr.		NW ¼ of SE ¼				40			No	200			200		67	67				
18	P. C. Ramsey S		SW ¼ of SE ¼				40			No	200			200		67	67				SOLD FOR TAXES
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							80				400			400		134	134				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17				67		1407	39						1446
18				67		1407	39						1446
19													
20													
				134		2814	78						2892

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17	2nd Half Paid	NOV	8	1939	9677		723		723						
18	1st Half Paid	JUN	22	1939	6772								1446		
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	NW	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Per manently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Oliver L. Thomas		NE ¼ of NE ¼	20	143	26	40			Yes	294			294	59	59				SOLD FOR TAXES
2	State of Minnesota		NW ¼ of NE ¼																	
3	U. S. of America		SW ¼ of NE ¼																	
4	Clara Bell Land Co.		SE ¼ of NE ¼				40			Yes	310	110		429	86	86				SOLD FOR TAXES
5																				
6	State of Minnesota		NE ¼ of NW ¼																	
7	U. S. of America		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	John O. Nimlos		NE ¼ of SE ¼				40			Yes	440	750		1190	239	239				SOLD FOR TAXES
17	"		NW ¼ of SE ¼				40			Yes	265			265	53	53				SOLD FOR TAXES
18	U. S. of America		SW ¼ of SE ¼																	
19	P. E. Bartell		SE ¼ of SE ¼				40			Yes	426	274		700	140	140				SOLD FOR TAXES
20																				
							200				1744	1137		2881	577	577				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 29.75 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	59					1739							1739														1239	
2																												
3																												
4	86					1806							1806														1806	
5																												
6																												
7																												
8																												
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16	239					5018							5018														5018	
17	53					1113							1113														1113	
18																												
19	140					2939							2939														2939	3253
20																												
	577					12115							12115															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Formerly Listed as Real Estate (Dollars)	True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent, Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Federal Farm State Bank		NE ¼ of NE ¼	7	148	72	40	Un	No	300	70		370		123	123				
2	State of Minnesota		NW ¼ of NE ¼																	
3	"		SW ¼ of NE ¼																	
4	U. S. of America		SE ¼ of NE ¼																	
5																				
6	Claus Rust Land Co.		NE ¼ of NW ¼				40		No	280			280		93	93				
7	"		NW ¼ of NW ¼				40		No	320			370		107	107				
8	Oliver L. Thomas		SW ¼ of NW ¼				40		Yes	315	119		434	87		87				SOLD FOR TAXES
9	"		SE ¼ of NW ¼				40		Yes	475			475	95		95				SOLD FOR TAXES
10																				
11	Orin N. Manley		NE ¼ of SW ¼				40		Yes	222			222	44		44				SOLD FOR TAXES
12	"		NW ¼ of SW ¼				40		Yes	320	60		380	76		76				SOLD FOR TAXES
13	~~Claus Rust Land Co.~~	Ruth & Vernon Burgess	SW ¼ of SW ¼				40		Yes	291	76		367	73		73				
14	U. S. of America		SE ¼ of SW ¼																	
15																				
16	"		NE ¼ of SE ¼																	
17	O. Clifford Tolldall		NW ¼ of SE ¼				40		Yes	357	60		417	83		83				SOLD FOR TAXES
18	U. S. of America		SW ¼ of SE ¼																	
19	"		SE ¼ of SE ¼																	
20																				
							366			2880	385		3265	458	323	781				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	70.95 Mills																									
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	123					7587	71						7653									Abated	15.97 15.97			1767 1767 Abated
2																										
3																										
4																										
5																										
6	93					1953	54						2007	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 27 1939	924 1633		2158		2157						
7	107					2246	62						2308	2nd Half Paid 1st Half Paid	NOV 13 1939 JUN 27 1939											
8	87					1827							1827												1827	
9	95					1995							1995												1995	
10																										
11	44					924							924												924	
12	76					1596							1596												1596	
13	73					1533							1533	PAID IN FULL	NOV 2 - 1939	9985				1533	54					
14																										
15																										
16																										
17	83					1743							1743												1743	
18																										
19																										
20																										
	781					16399	187						16586													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Bakeland, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery, Not Assessed in Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Peter & Clara Wahroth		NE ¼ of NE ¼	22	143	26	40		Yes	1	280			280	56		56				SOLD FOR TAXES
2	" "		NW ¼ of NE ¼ less 1 rec for Town Hall				39		No		312			312		104	104				SOLD FOR TAXES
3	John B. Makovsky		SW ¼ of NE ¼				40		Yes		356	130		486	97		97				SOLD FOR TAXES
4	"		SE ¼ of NE ¼				40		Yes		295			295	59		59				SOLD FOR TAXES
5																					
6	Elizabeth & Eva Dillard		NE ¼ of NW ¼ less 1 acre sch.				39		No		273			273		91	91				
	C. E. Clemons	S																			
7			NW ¼ of NW ¼				40		No		200			200		67	67				SOLD FOR TAXES
	U. S. of America																				
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	U. S. of America		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							238				1716	130		1846	212	262	474				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 77.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	56					1176							1176											1176		
2	104					2183	60						2243											2243		
3	97					2037							2037											2037		
4	59					1239							1239											1239		
5														2nd Half Paid	OCT 27 1938	8341										
6	91					1911	53						1964	1st Half Paid	JUN 14 1939	5407		982		982						
7	67					1407	39						1446											1446		
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	474					9953	152						10105													

Assessment Roll and Tax List of Unplatted Real Property in the Down of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

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: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equal $0 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
U.S. of America		1	NE ¼ of NE ¼	23	142	26			Un												
State of Minnesota		2	NW ¼ of NE ¼																		
U.S. of America		3	SW ¼ of NE ¼																		
"		4	SE ¼ of NE ¼																		
		5																			
C.A. Eberg & Mable M. Montgomery		6	NE ¼ of NW ¼				40			No	295			295		98	98				SOLD FOR TAXES
U.S. of America		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																		
State of Minnesota		18	SW ¼ of SE ¼																		
U.S. of America		19	SE ¼ of SE ¼																		
		20																			
							40				295			295		98	98				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 70.57 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
98					2058	57						2115	6											2115		
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
98					2058	57						2115														

Assessment Roll and Tax List of Unplatted Real Property in the Dawn of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds.	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼				24.43 N		Un												
2	Ingel M. Gunderson S		NW ¼ of NE ¼				40			No	280			280		93	93				SOLD FOR TAXES
3	U. S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	Gladys M. McCard		NE ¼ of NW ¼				40			No	280			280		93	93				
7	U. S. of America		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																					
							80				560			560		186	186				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 29.3 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																													
2	93					1953	54						2007														2007		
3																													
4																													
5																											1446		
6	93					1953	54						2007														14.46		2021.46
7																											30 Days		Certified
8																													
9																													
10																													
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													
	186					3906	108						4014																

Abstracted

Assessment Roll and Tax List of Unplatted Real Property in the Town of Dawn of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 10ths)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼				73.43.76		Un											
2	"		NW ¼ of NE ¼																	
3	"		SW ¼ of NE ¼																	
4	State of Minnesota		SE ¼ of NE ¼																	
5																				
6	~~John Stockopf~~	U. S. of America	NE ¼ of NW ¼				40		No	200			200		67	67				
7	~~x~~	"	NW ¼ of NW ¼				40		No	200			200		67	67				
8	~~x~~	"	SW ¼ of NW ¼				40		No	200			200		67	67				
9	~~x~~	"	SE ¼ of NW ¼				40		No	200			200		67	67				
10																				
11	U. S. of America		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	State of Minnesota		SW ¼ of SE ¼																	
19	"		SE ¼ of SE ¼																	
20																				
							160			800			800		268	268				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 28.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.8 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																											
2																											
3																											
4																											
5																											
6	67					1407	39						1446	Canceled	Gift Land								1446	Uncollect			
7	67					1407	39						1446		Do								1446	Do			
8	67					1407	39						1446		Do								1446	Do			
9	67					1407	39						1446		Do								1446	Do			
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	268					5678	156						5784														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3

In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Acres	100's	No. School District	Indicate Homestead
U. S. of America		1	N E ¼ of N E ¼	26	143	26			Un	
"		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								
State of Minnesota		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								
U. S. of America		16	N E ¼ of S E ¼							
		17	N W ¼ of S E ¼							
State of Minnesota		18	S W ¼ of S E ¼							
"		19	S E ¼ of S E ¼							
		20								

	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

	Valuations by School Districts as Equalized by Tax Commission: District No. ...... Rate ...... Mills (Dollars)	District No. ...... Rate ...... Mills (Dollars)	District No. ...... Rate ...... Mills (Dollars)	District No. ...... Rate ...... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ...... Mills ($ cts.)	State Tax on Non-Homestead ...... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ...... ($ cts.)	Ditch No. ...... ($ cts.)	...... ($ cts.)	...... ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
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11													
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16													
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18													
19													
20													

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
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18													
19													
20													

Assessment Roll and Tax List of Unplatted Real Property in the Grand of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hrs	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Taxed Separately in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 70.95 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	U. S. of America		NE ¼ of NE ¼	27	143	26			Un																																							
2	Anna Montgomery		NW ¼ of NE ¼				40			No	320	124		444		148	148					148					3107	86					3193												3193		
3	State of Minnesota		SW ¼ of NE ¼																																													
4	U. S. of America		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	State of Minnesota		NE ¼ of SW ¼																																													
12	D. D. Payne	S	NW ¼ of SW ¼				40			No	160			160		53	53				SOLD FOR TAXES	53					1113	31					1144												1144		
13	State of Minnesota		SW ¼ of SW ¼																																													
14	"		SE ¼ of SW ¼																																													
15																																																
16	U. S. of America		NE ¼ of SE ¼																																													
17	State of Minnesota		NW ¼ of SE ¼																																													
18	"		SW ¼ of SE ¼																																													
19	U. S. of America		SE ¼ of SE ¼																																													
20																																																
							80				480	124		604		201	201					201					4220	117					4337												3193		1144

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

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: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400.00 or per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U. S. of America		1 NE¼ of NE¼	28	142	76			Un												
State of Minnesota		2 NW¼ of NE¼																		
"		3 SW¼ of NE¼																		
U. S. of America		4 SE¼ of NE¼																		
"		5																		
"		6 NE¼ of NW¼																		
Wm. E. Vouchino		7 NW¼ of NW¼ less 1½ acre church				39	50		Yes	396	255		651	130		130				SOLD FOR TAXES
Theresa V. Almond		8 N½ of S W¼ of NW¼ " 1½ acre				18	50		Yes	208	132		340	68		68				SOLD FOR TAXES
U. S. of America		9 SE¼ of NW¼																		
Shaw & Lake St. Bank		10 S½ of SW¼ NW¼				20			No	200	157		357		119	119				SOLD FOR TAXES
U. S. of America		11 NE¼ of SW¼																		
Paul Daniels		12 N½ of NW¼ of SW¼				20			No	225			225		75	75				SOLD FOR TAXES
U. S. of America		13 SW¼ of SW¼																		
"		14 SE¼ of SW¼																		
Mary Frances & Lorraine & Marjorie Johnson		15 S½ of NW¼ SW¼				20			No	198	157		355		118	118				
U. S. of America		16 NE¼ of SE¼																		
"		17 NW¼ of SE¼																		
Geo. A. Mahovsky		18 SW¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
"		19 SE¼ of SE¼				40			No	160			160		53	53				SOLD FOR TAXES
Jennie E. Sharpless		20 1½ acre in SW corner of N½ of S½ of NW¼				1	50		No	30	100		130		43	43				SOLD FOR TAXES
						199	50			1577	801		2378	198	461	659				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
7495															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.
130					27 79							27 79	1													27 29		
68					14 28							14 28	2	1st Half Paid	JUN	6	1939		5 65	7 14						7 14		7 90
													3															
													4															
													5															
													6															
119					24 98	69						25 67	7											Updated to 1949	14 91	6 37	16 50	
													8												10 76	Updated		
75					15 75	44						16 19	9													16 19		
													10															
													11															
													12															
118					24 77	68						25 45	13											Updated to 1949	17 41	6 37	19 87	
													14												19 41	7 96	Updated	
													15															
													16															
													17															
53					11 13	31						11 44	18													11 44		
53					11 13	31						11 44	19													11 44		
43					9 03	25						9 28	20													9 28		
659																												
					138 36	2 68						141 04																

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

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: Hrs.	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Other Structures	Structures & Improvements: True and Full Value of Machinery Per Cent Assessable to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $400 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value Equalized by Minnesota Tax Commission	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
~~Earl Co. Ruth Foley~~	Edward & Otha Pearl Pegel	S½ of NE¼ of NE¼				29.40	16	195	Un	Yes	216	260		466	93		93			
U.S. of America		NW¼ of NE¼	2																	
"		SW¼ of NE¼	3																	
Sheyl Lake St. Bank		SE¼ of NE¼	4				37.50			No	268			268		89	89			SOLD FOR TAXES
Paul Daniels		S½ of NE¼ NE¼	5				19.50			Yes	221	230		451	90		90			SOLD FOR TAXES
U.S. of America		NE¼ of NW¼	6																	
"		NW¼ of NW¼	7																	
"		SW¼ of NW¼	8																	
"		SE¼ of NW¼	9																	
			10																	
D. B. Walker		NE¼ of SW¼	11				44.75			No	269			269		90	90			SOLD FOR TAXES
U.S. of America		NW¼ of SW¼	12																	
~~Maurice J. Godfrey~~	Sch. Lands Bank St. Paul	SW¼ of SW¼					44.33			Yes	598	445		1043	209		209			SOLD FOR TAXES
"	"	SE¼ of SW¼ less 1 ac.	14				47.85			Yes	529			529	~~106~~ 106		~~106~~ 106			SOLD FOR TAXES
			15																	
Mary Frances & Perrine Meyers of Minneapolis		NE¼ of SE¼	16				38.66			No	333			333		111	111			
U.S. of America		NW¼ of SE¼	17																	
"		SW¼ of SE¼	18																	
"		SE¼ of SE¼	19																	
			20																	
							247.16				2433	935		3358	~~499~~ 498	290	788			

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	209 Mills																									
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	93					1958							1953 ✓												1953	2161
	89					1869	58						1971	PAID IN FULL	SEP 13 1939	7933				1921	38 ✓					
	90					1890							1890												1890	
	90					1890	57						1947												1947	
	209					4388							4388	PAID IN FULL	MAY 23 1939											
	106					2225							2225	PAID IN FULL	MAY 23 1939	4817		6613 ✓								
	111					2330	64						2394 ✓										Abated to	1653 1933	1653	2394
	788					16545	168						16713													

Assessment Roll and Tax List of Unplatted Real Property in the Dawson of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 100

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	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: 100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Improvements and other Structures (Dollars)	True and Full Value of Structures and Improvements to Back Taxes (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $400 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	30	142	76															
2	P. C. Ramsey	S	NW ¼ of NE ¼				40			No	200			200		67	67				SOLD FOR TAXES
3	Mrs Olive L. Thomas	S	SW ¼ of NE ¼				40			No	200			200		67	67				SOLD FOR TAXES
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	"		NE ¼ of NW ¼																		
7	U. S. of America		~~NW ¼ of NW ¼~~ Lot 1																		
8	State of Minnesota		~~SW ¼ of NW ¼~~ " 2																		
9	"		SE ¼ of NW ¼																		
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	State of Minnesota		~~NW ¼ of SW ¼~~ " 3																		
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																		
14	"		SE ¼ of SW ¼																		
15																					
16	"		NE ¼ of SE ¼																		
17	"		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							80				400			400		134	134				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 39 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1													
2	67					1407	39						1446
3	67					1407	39						1446
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	134					2814	78						2892

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1															
2													1446		
3													1446		
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
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18															
19															
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Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	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	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Buildings, all Structures, Improvements, Implements and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Assessable, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U. S. of America		NE¼ of NE¼	31	148	26				Yes											
2	Jacob Schmolke		NW¼ of NE¼				40			No	280			280		93	93				SOLD FOR TAXES
3	State of Minnesota		SW¼ of NE¼																		
4	Rex M. Patterson & Rex M. Colbert		SE¼ of NE¼				40			No	320			320		107	107				SOLD FOR TAXES
5																					
6	Jacob Schmolke		NE¼ of NW¼				40			No	280			280		93	93				SOLD FOR TAXES
7	Dominickus Bellweg		NW¼ of NW¼ Lot 1				40.37			No	283			283		94	94				SOLD FOR TAXES
8	U. S. of America		~~SW¼ of NW¼~~ " 2																		
9	Jacob Schmolke		SE¼ of NW¼				40			No	240			240		80	80				SOLD FOR TAXES
10																					
11	"		NE¼ of SW¼				40			No	200			200		67	67				SOLD FOR TAXES
12	U. S. of America		~~NW¼ of SW¼~~ " 3																		
13	"		~~SW¼ of SW¼~~ " 4																		
14	State of Minnesota		SE¼ of SW¼																		
15																					
16	Jens J. Opsahl		NE¼ of SE¼				40			Yes	410			410	87		87				
17	"		NW¼ of SE¼				40			Yes	200			200	40		40				
18	U. S. of America		SW¼ of SE¼																		
19	John A. Anderson		SE¼ of SE¼				40			No	353			353		118	118				SOLD FOR TAXES
20																					
							360.37				2566			2566	127	652	774				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 94.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	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	93					19 53	54						20 07	PAID IN FULL	DEC 29 1939	10557						20 07	1 61			
3																										
4	107					22 46	62						23 08											23 08		
5																										
6	93					19 53	54						20 07	PAID IN FULL	DEC 29 1939	10557						20 07	1 61			
7	94					19 74	55						20 29	PAID IN FULL	MAR 9 1939	2197	20 29									
8																										
9	80					16 80	46						17 26	PAID IN FULL	DEC 29 1939	10557						17 26	1 36			
10																										
11	67					14 07	39						14 46	PAID IN FULL	DEC 29 1939	10557						14 46	1 14			
12																										
13																										
14																										
15																										
16	82					17 22							17 22	PAID IN FULL	JUN 7 - 1939											
17	40					8 40							8 40	PAID IN FULL	JUN 7 - 1939	5543		8 40								
18																										
19	118					24 77	69						25 46											25 46		
20																										
	774					162 54	3 79						166 31													

Assessment Roll and Tax List of Unplatted Real Property in the Brown of Galena,

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hm's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Same at 33⅓ per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	U.S. of America		NE¼ of NE¼	3	148	26		Un													
2	Leroy Brown		NW¼ of NE¼				40			Yes	405	174		579		106	106				SOLD FOR TAXES
3	U.S. of America		SW¼ of NE¼																		
4	"		SE¼ of NE¼																		
5																					
6	Charley Carlson		NE¼ of NW¼				40			No	312	166		478		159	159				SOLD FOR TAXES
7	U.S. of America		NW¼ of NW¼																		
8	Chas. H. Godfrey		SW¼ of NW¼				40			Yes	457	710		1167		233	233				
9	Charley Carlson		SE¼ of NW¼				40			No	247			247		82	82				SOLD FOR TAXES
10																					
11	"		~~NE¼ of SW¼~~ Lot 1				51.70			No	382			382		127	127				SOLD FOR TAXES
12	Chas. H. Godfrey		NW¼ of SW¼				40			Yes	455			455	90		90				
13	John A. Anderson		~~SW¼ of SW¼~~ . 1				47			No	374	233		607		202	202				SOLD FOR TAXES
14			SE¼ of SW¼																		
15																					
16	U.S. of America		NE¼ of SE¼																		
17	"		NW¼ of SE¼																		
18	"		~~SW¼ of SE¼~~ . 3																		
19	"		SE¼ of SE¼																		
20																					
							338.70				2629	1233		3862	429	570	999				

Cass County, Minnesota, for Taxes for the Year 1938.

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 107.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections in First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														2nd Half Paid	OCT 26 1939	9947										
2	106					77 75							77 75	1st Half Paid	MAY 18 1939	4021		1113		1114						
3																										
4																										
5																										
6	159					33 38	97						34 30											34 30		
7																										
8	233					48 97							48 97	PAID IN FULL	MAY 3 1939	3365		48 97								
9	82					17 22	48						17 70											17 70		
10																										
11	127					26 66	74						27 40											27 40		
12	90					18 90							18 90	PAID IN FULL	MAY 3 1939	3365		18 90								
13	202					42 41	1 17						43 58											43 58		
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	999					209 74	3 31						213 05													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Furnished and Installed in Coal Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
	U. S. of America		1	NE¼ of NE¼		33	43	26		Un												
	"		2	NW¼ of NE¼																		
	"		3	SW¼ of NE¼																		
	"		4	SE¼ of NE¼																		
			5																			
	"		6	NE¼ of NW¼																		
	Lillian Dale		7	NW¼ of NW¼				40		1	Yes	379	63		392	78		78				SOLD FOR TAXES
	U. S. of America		8	SW¼ of NW¼																		
	"		9	SE¼ of NW¼																		
			10																			
	"		11	NE¼ of SW¼																		
	"		12	NW¼ of SW¼																		
	"		13	SW¼ of SW¼																		
	"		14	SE¼ of SW¼																		
			15																			
	State of Minnesota		16	NE¼ of SE¼																		
	U. S. of America		17	NW¼ of SE¼																		
	"		18	SW¼ of SE¼																		
	"		19	SE¼ of SE¼																		
			20																			
								40				379	63		392	78		78				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 20.49 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
														1																
														2																
														3																
														4																
														5																
														6																
	78					1638							1638	7	PAID IN FULL	OCT	31	1939	9174				1638	57						
														8																
														9																
														10																
														11																
														12																
														13																
														14																
														15																
														16																
														17																
														18																
														19																
														20																
	78					1638							1638																	

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 50.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 58 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	34	142	26		Un																																								
2	"		NW ¼ of NE ¼																																													
3	U. S. of America		SW ¼ of NE ¼																																													
4	State of Minnesota		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	J. H. Nygren		NE ¼ of SW ¼				40		No	240	20		260		87	87				SOLD FOR TAXES	87					1877	51						1878												1878		
12	Joseph L. Larson		NW ¼ of SW ¼				40		No	240			240		80	80				SOLD FOR TAXES	80					1680	46						1726												1726		
13	State of Minnesota		SW ¼ of SW ¼																																													
14	A. L. Menton		SE ¼ of SW ¼				40		Yes	400	40		440	88		88				SOLD FOR TAXES	88					1848							1848	Part Paid		31	428							1420		1571
15																																																
16	State of Minnesota		NE ¼ of SE ¼																																													
17	"		NW ¼ of SE ¼																																													
18	"		SW ¼ of SE ¼																																													
19	"		SE ¼ of SE ¼																																													
20																																																
							120			880	60		940	88	167	255					255					5355	97						5457														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number Acres of Land: Acres	Number Acres of Land: 100's	No. School District	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to Equal 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U. S. of America		1	NE¼ of NE¼	35	143	26				Ne											
"		2	NW¼ of NE¼																		
"		3	SW¼ of NE¼																		
"		4	SE¼ of NE¼																		
		5																			
State of Minnesota		6	NE¼ of NW¼																		
"		7	NW¼ of NW¼																		
"		8	SW¼ of NW¼																		
"		9	SE¼ of NW¼																		
		10																			
U. S. of America		11	NE¼ of SW¼																		
"		12	NW¼ of SW¼																		
"		13	SW¼ of SW¼																		
"		14	SE¼ of SW¼																		
		15																			
"		16	NE¼ of SE¼																		
State of Minnesota		17	NW¼ of SE¼																		
U. S. of America		18	SW¼ of SE¼																		
"		19	SE¼ of SE¼																		
		20																			

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Special Taxes: ($ cts.)	Special Taxes: ($ cts.)	Total Taxes ($ cts.)		Paid: Month	Paid: Day	Paid: Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4														
													5														
													6														
													7														
													8														
													9														
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Assessment Roll and Tax List of Unplatted Real Property in the Down of Salem, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ 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 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land, Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands (including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Edwin L. Grundahl	S		NE ¼ of NE ¼	36	143	40		Ue	No	160			160		53	53				SOLD FOR TAXES
2	"		S	NW ¼ of NE ¼			40			No	160			160		53	53				SOLD FOR TAXES
3	Daniel D. Buck	S		SW ¼ of NE ¼			40			No	160			160		53	53				SOLD FOR TAXES
4	"		S	SE ¼ of NE ¼			40			No	160			160		53	53				SOLD FOR TAXES
5																					
6	Carl L. Grundahl	S		NE ¼ of NW ¼			40			No	160			160		53	53				SOLD FOR TAXES
7	"		S	NW ¼ of NW ¼			40			No	160			160		53	53				SOLD FOR TAXES
8	U. S. of America			SW ¼ of NW ¼																	
9	"			SE ¼ of NW ¼																	
10																					
11	Otto B. Broat	S		NE ¼ of SW ¼			40			No	160			160		53	53				SOLD FOR TAXES
12	"		S	NW ¼ of SW ¼			40			No	160			160		53	53				SOLD FOR TAXES
13	Margaret Sayer	S		SW ¼ of SW ¼			40			No	160			160		53	53				SOLD FOR TAXES
14	U. S. of America			SE ¼ of SW ¼																	
15																					
16	Ernest W. Grundahl	S		NE ¼ of SE ¼			40			No	160			160		53	53				
17	"		S	NW ¼ of SE ¼			40			No	160			160		53	53				
18	Ole Jorgensen			SW ¼ of SE ¼			40			No	160			160		53	53				SOLD FOR TAXES
19	"			SE ¼ of SE ¼			40			No	160			160		53	53				SOLD FOR TAXES
20																					
							520				2080			2080		689	689				
				Grand Total			6937.66														

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	53					1113	31						1144													1144		
2	53					1113	31						1144													1144		
3	53					1113	31						1144													1144		
4	53					1113	31						1144													1144		
5																												
6	53					1113	30						1143													1143		
7	53					1113	30						1143													1143		
8																												
9																												
10																												
11	53					1113	30						1143													1143		
12	53					1113	31						1144													1144		
13	53					1113	31						1144													1144		
14																												
15																												
16	53					1113	31						1144													1144		
17	53					1113	31						1144													1144		
18	53					1113	31						1144													1144		
19	53					1113	31						1144													1144		
20																												
	689					14469	400						14869															
						$10	$1.						$1.															
	67. 14625			+474 HK.		7944.97	5837-14						3008.34															

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Salem, County of Cass, Minnesota, 1938

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed (Acres 100ths)	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Board of Review (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 1	780 39	1480			1480		495	495				
" " " " " 2	440 70	1880			1880		625	625				
" " " " " 3	345 55	1384			1384		460	460				
" " " " " 4												
" " " " " 5												
" " " " " 6	80	320			320		106	106				
" " " " " 7												
" " " " " 8												
" " " " " 9	440	22			22		7	7				
" " " " " 10	327	1921	253		2174	291	240	531				
" " " " " 11	120	480			480		159	159				
" " " " " 12	40	200			200		67	67				
" " " " " 13	280	1880			1880		625	625				
" " " " " 14	360	2330	424		2754	301	416	717				
" " " " " 15	640	4378	737		5115	589	725	1314				
" " " " " 16	320	1967	396		2363		789	789				
" " " " " 17	400	2204	36		2240		745	745				
" " " " " 18	195 89	1008	136		1144	136	154	290				
" " " " " 19	80	400			400		134	134				
	3913 93											
	3913 93	21799	2037		23836	1317	5747	7064				

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Salem, County of Cass, Minnesota, 1938

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed (Acres 100ths)	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Board of Review (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 70	700	1744	1137		2881	577		577				
" " " " " 71	360	2880	385		3265	458	323	781				
" " " " " 72	238	1716	130		1846	212	262	474				
" " " " " 73	40	295			295		98	98				
" " " " " 74	80	560			560		186	186				
" " " " " 75	160	800			800		268	268				
" " " " " 76												
" " " " " 77	80	480	124		604		201	201				
" " " " " 78	199 50	1577	801		2378	198	461	659				
" " " " " 79	247 76	2433	925		3358	~~438~~	290	728				
" " " " " 80	80	400			400		134	134				
" " " " " 81	360 37	2566			2566	122	652	774				
" " " " " 82	298 70	2629	1233		3862	429	570	999				
" " " " " 83	40	329	63		392	78		78				
" " " " " 84	120	880	60		940	88	167	255				
" " " " " 85												
" " " " " 86	520	2080			2080		689	689				
" " " " "												
" " " " "												
	3023 73											
	3023 73	21369	4858		26227	2650	4301	6960				
G.T.	6937.66	43168	6895		50063	3977	10048	14025				