ASSESSMENT & TAX LIST

Salem

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 20, 1939

M. E. Harrington 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 1939, 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.

[signature] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 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 the 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. 306, 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 with 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 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.

Sec. 1993. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid, "the real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

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

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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 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 per cent and 40 per cent 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 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 *or 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.*

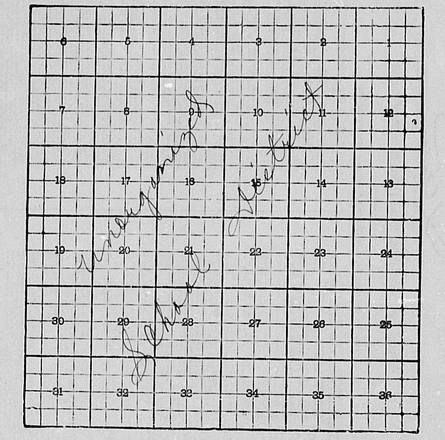
Salem

INDEX TO SECTIONS

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

For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1939.

FORM 1 WILD-RITE REPORT, PAMPHLET

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 Originally Planted Not Less than 12 feet apart each way	Have the Trees been kept in that Condition, Cultivating so that they 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 9250, of Mason's Minnesota Statutes, 1927.

Assessor.

Dated ..... *1939.*

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1939.

FORM 3½ WILLIS-DUFFE COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Dwellings 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 $4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 40 per cent Class 4 (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)

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 1939.*

Witness my hand and official seal this 31 *day of* December, *1939.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, 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 1939, as specified above, and amounting to* 4 2,795 84/100 *(two thousand seven hundred ninety-five 84/100) DOLLARS*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 *1941*

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Township *of* Salem *in said County, for the year 1939, 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.

January, 6 *1941.*

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town *of* Salem *in said County, for the year 1939, 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)

L. C. Peterson
County Auditor

Assessor's Ret

FORM 34 MILLER-DATE COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Salem,

No. School District	Valuation of Money and Credits	Valuation by School Districts:							Rate of State Taxes				Rate of County Taxes										Rate of Town, City or Village Taxes						
			Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property	Total Value of all Property Except Money and Credits	State Rev.	State Sch'l	Textbk Ins. & Rev. Fund	Total Rate of State Tax	Co. Rev.	Co. R.&B.	Co. Poor	Co. Bond and Int.	Old Age Assist.					Total Rate of County Tax	Town Rev.	Town R.&B.	1 Mill	Town Road Loan	Town Bldg.	Fire Patrol	Total Rate of Town, City or Village Tax
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Un.			11357		1335	12692	10	1.73	3.34	3.70 / 3.62	6.37 / 3.62	2.78	1.69	1.91	1.62	3	1.48				7.348	5.15	1.			5.5	.25	16.

RATES AND TAXES

Cass County, State of Minnesota

Rate of School Taxes: Local 1 Mill	Special	Sch'l State Loan	Del.					Total Rate of Sch'l Tax	Total Rate of All Taxes
Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
1.	15.	5.	5.	5.	5.			31.5 / 24.43	
1.	30.	5.	5.	5.	5.			46.5 / 39.93	

Taxes Levied: Local 1 Mill	Special	Sch'l Bldg.	State Loan	Total School Tax
1136	17036	5679	5679	35736
133	4005	667	667	6167

All Other Taxes: Funds	Rate	Amounts
State Revenue		963
State School		10778
Teachers' Insurance and Retirement Fund		298
Debt Ser A		3240
"		3179
"		1458
County Revenue		28157
County Road and Bridge		21451
County Poor		24514
County Bond and Interest		19838
County Old Age Assistance		18873
Town Revenue		6346
Town Road and Bridge		19037
Town 1 Mill Dragging		1269
Town State Loan		
Town Building		
Town Fire Fund		6346
Telephone		6346
Sinking		951.90
School Local 1 Mill		1269
School Special		21041
School State Loan		6346
School Delinquency		6346
School Bldg		6601
Money and Credits		
TOTAL		279584

Total No. Acres 5376.67 Total Levy, $ 279584 Book Footing, $ 279584

State of Minnesota, County of Cass. } ss.

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 valuations of all taxable property in said County in the year A. D. 1939.

Witness my hand and official seal this 31 day of December, A. D. 1939.

L. C. Peterson County Auditor

SEAL

Assessor's Re

FORM 3½ WILLIS-DUFF PRINTING, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939. Town of Salem, Cass County, Minnesota.

FUNDS	March Settlement 1940.	June Settlement 1940.	Nov. Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	139	813							
State School	2417	718							
Teachers' Ins. and Ret. Fund									
County Revenue	850	4966							
County Road and Bridge	165	378							
County Poor	732	4278							
County Bond and Interest	599	3499							
County Old Age Assistance	570	3329							
Town Revenue	191	1119							
Town Road and Bridge	574	3358							
Town 1 Mill Dragging	38	230							
Town ~~State Loan~~ Building	2872	16792							
Town ~~Building~~ Phone	191	1119							
Town Fire Patrol	191	1119							
School Local 1 Mill	38	224							
School Special	1011	3553							
State Loan School	191	1119							
School Building	199	1165							
School Deficiency	191	1119							
Money and Credits									
TOTALS	8889	48898							

SCHOOL DISTRICTS	MARCH SETTLEMENT Local 1 Mill	Special	St. Fo.	Total	JUNE SETTLEMENT Local 1 Mill	Special	St. Fo.	Total	NOVEMBER SETTLEMENT Local 1 Mill	Special	Total	FORFEITED SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER TO JANUARY Local 1 Mill	Special	Total	Total Collected	Balance Uncollected
School District No. Fur	38	1011	191	1616 30	224	3553	1119	7180											
" " " Bel.	199	Ely	1911		1165	Ely	1119												
" " "																			
" " "																			
" " "																			
" " "																			
" " "																			
TOTALS	237	1011	3871	6 30	1389	3553	2238	7180											

FORM 4 CD BLUM-RUTE COMPANY, MINNEAPOLIS

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

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.

Cass County, Minnesota, for Taxes for the Year 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	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 Homestead up to $4,000 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	C. J. & Maude J. Peary		~~NE ¼ of NE ¼~~ Lot 1	1	143	26	40	04	Ulm	no											
2	" "		~~NW ¼ of NE ¼~~ " 2				40	13		"											
3	" "		S W ¼ of NE ¼				40			"											
4	State of Minnesota		S E ¼ of NE ¼																		
5																					
6	Celia M. Godfrey		~~N E ¼ of NW ¼~~ " 3				40	22		no											SOLD FOR TAXES
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			"											SOLD FOR TAXES
10																					
11	Geo. E. Godfrey		N E ¼ of S W ¼				40			"											
12	U. S. of America		N W ¼ of S W ¼																		SOLD FOR TAXES
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											
18	State of Minnesota		S W ¼ of S E ¼																		SOLD FOR TAXES
19	U. S. of America		S E ¼ of S E ¼																		
20																					
							380	37													

	Valuations by School Districts as Equalized by Tax Commission: District No. Ulm, Rate 214.94 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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	93					1993	59						2052	PAID IN FULL	MAY	21	1940											
2	69					1436	43						1479	PAID IN FULL	MAY	21	1940	4587		50 10								
3	69					1436	43						1479	PAID IN FULL	MAY	21	1940											
4																												
5																												
6	69					1436	43						1479															
7																												
8																												
9	69					1436	43						1479															
10																												
11	69					1436	43						1479													1479		1577
12																												
13																												
14																												
15																												
16																												
17	69					1436	43						1479													1479		1577
18																												
19																												
20																												
	495					10609	317						10926															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD Miller-Davis Company, Minneapolis

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	No.	Subdivision	Sec. or Lot	Sec.	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	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 $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)	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~~	Lot 1	2	143	26			Un.												
"		2	~~NW ¼ of NE ¼~~	" 2																		
		3	SW ¼ of NE ¼																			
		4	SE ¼ of NE ¼																			
		5																				
"		6	~~NE ¼ of NW ¼~~	" 3																		
"		7	~~NW ¼ of NW ¼~~	" 4																		
"		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																			
~~Michael Hendrickson~~	State of Minnesota	18	SW ¼ of SE ¼					40			no											
Bertel Christianson		19	SE ¼ of SE ¼					40			"											SOLD FOR TAXES
		20																				
								80														

No.	Dist. No. Un. Rate 214.31 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 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																										
18	~~53~~					~~11 36~~	~~34~~						~~14 70~~	Canceled State Land												
19	67					14 36	43						14 79	✓												
20																										
	120					25 72	77						26 49													

Form 4 CD

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

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.

Cass County, Minnesota, for Taxes for the Year 1939.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	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 Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Homesteads 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	
Thos. H. Strizich		1	NE¼ of NE¼ Lot 1	3	143	26	53		Un	no											SOLD FOR TAXES
		2	NW¼ of NE¼																		
"		3	SW¼ of NE¼ " 2				37	55		"											SOLD FOR TAXES
"		4	SE¼ of NE¼				40			"											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			"											SOLD FOR TAXES
		12	NW¼ of SW¼																		
		13	SW¼ of SW¼																		
		14	SE¼ of SW¼																		
		15																			
"		16	NE¼ of SE¼				40			"											SOLD FOR TAXES
"		17	NW¼ of SE¼				40			"											SOLD FOR TAXES
"		18	SW¼ of SE¼				40			"											SOLD FOR TAXES
"		19	SE¼ of SE¼				40			"											SOLD FOR TAXES
		20																			
							346 55														

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 24.37 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 6.37 mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
71					1522	45						1567	1													
													2													
51					1093	32						1125	3													
53					1136	33						1169	4													
													5													
													6													
													7													
													8													
													9													
													10													
73					1564	46						1610	11													
													12													
													13													
													14													
													15													
53					1136	34						1170	16													
53					1136	34						1170	17													
53					1136	34						1170	18													
53					1136	34						1170	19													
													20													
460					9859	292						10151														

FORM 4 CD BAUER-DUTE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the ..... of ..... , Cass County, Minnesota, for Taxes for the Year 1939.

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	100ths	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Not Exceeding 40 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures and 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																		
2			NW ¼ of NE ¼																		
3			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼																		
5																					
6			NE ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			NE ¼ of S W ¼																		
12			NW ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
16			NE ¼ of S E ¼																		
17			NW ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19			S E ¼ of S E 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	Mths	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 Homestead Lands, 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
1			NE ¼ of NE ¼	5	143	26			Un.												
2			NW ¼ of NE ¼																		
3			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼																		
5																					
6	U.S. of America		~~N E ¼ of NW ¼~~ Lot 1																		
7			~~NW ¼ of NW ¼~~																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			NE ¼ of S W ¼																		
12			NW ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
16			NE ¼ of S E ¼																		
17			NW ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19			S E ¼ of S E 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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 4 CD

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

Cass County, Minnesota, for Taxes for the Year 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	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 Assessable 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	Valuations by School Districts as Equalized by Tax Commission: District No. Un / Rate 24.31 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	State of Minnesota		NE ¼ of NE ¼	Lot 1	6	142	26		Un.																																							
2	"		~~NW ¼ of NE ¼~~	" 2																																												
3	"		S W ¼ of N E ¼																																													
4	"		S E ¼ of N E ¼																																													
5																																																
6	State Land		N E ¼ of N W ¼																																													
7			N W ¼ of N W ¼																																													
8			S W ¼ of N W ¼																																													
9			S E ¼ of N W ¼																																													
10																																																
11			N E ¼ of S W ¼																																													
12			N W ¼ of S W ¼																																													
13	State of Minnesota		~~S W ¼ of S W ¼~~	" 7																																												
14	Barlow Realty Co.		S E ¼ of S W ¼					40		no												SOLD FOR TAXES	53					1135	34						1169														
15																																																
16			N E ¼ of S E ¼																																													
17			N W ¼ of S E ¼																																													
18	"		S W ¼ of S E ¼					40		"												SOLD FOR TAXES	53					1136	33						1169														
19			S E ¼ of S E ¼																																													
20																							106					2271	67						2338														
								80																																								

FORM 4 CD

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

Cass County, Minnesota, for Taxes for the Year 1939.

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	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 Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 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 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	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	State of Minnesota (State Land)		NW ¼ of NW ¼																		
8	U.S. of America		~~SW ¼ of NW ¼~~ Lot 2																		
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. ~~Lot~~ 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	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																													
18																													
19																													
20																													

FORM 4 CD 31-6-10-75 10-6-10-75 1-10-10-75 1-10-10-75 1-10-10-75

Assessment Roll and Tax List of Unplatted Real Property in the Town 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	100ths	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 Not Specifically 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 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 Land																				
1			NE ¼ of NE ¼				8	143.26		Un.											
2			NW ¼ of NE ¼																		
3			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼ Lake																		
5																					
6			N E ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			NE ¼ of S W ¼																		
12			NW ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
16			NE ¼ of S E ¼																		
17			NW ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19			S E ¼ of S E 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																											
18																											
19																											
20																											

FORM 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	Hdths	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 Homestead, up to $1,000 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 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			S W ¼ of NE ¼																		
4			S E ¼ of NE ¼																		
5																					
6			N E ¼ of NW ¼																		
7			NW ¼ of NW ¼																		
8			S W ¼ of NW ¼																		
9			S E ¼ of NW ¼																		
10																					
11			N E ¼ of S W ¼																		
12	State of Minnesota (Tax Land)		~~N W ¼ of S W ¼~~ Lot 3																		
13	U. S. of America		~~S W ¼ of S W ¼~~ " 2																		
14			S E ¼ of S W ¼																		
15																					
16			N E ¼ of S E ¼																		
17			N W ¼ of S E ¼																		
18			S W ¼ of S E ¼																		
19	State of Minnesota		~~S E ¼ of S E ¼~~ " 1																		
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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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 4 CD Buller-Hayes Printing, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town 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	100ths	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 $1,000 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 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	NE ¼ of NE ¼	10		143	26		Un.												
"		2	NW ¼ of NE ¼																		
~~Mary E. Nelson~~ State of Minnesota		3	SW ¼ of NE ¼				~~40~~			no											
State of Minnesota		4	SE ¼ of NE ¼																		
		5																			
		6	NE ¼ of NW ¼																		
		7	NW ¼ of NW ¼																		
		8	SW ¼ of NW ¼																		
		9	SE ¼ of NW ¼																		
		10																			
Thos. Richardson		11	NE ¼ of SW ¼ } Lots 3				47			yes											SOLD FOR TAXES
"		12	NW ¼ of SW ¼ }																		
		13	SW ¼ of SW ¼																		
Edward Nelson		14	SE ¼ of SW ¼				40			yes											SOLD FOR TAXES
		15																			
State of Minnesota		16	NE ¼ of SE ¼																		
Thos. Richardson		17	NW ¼ of SE ¼				40			yes											
E. W. Livingston		18	SW ¼ of SE ¼				40			no											
Elmer W. Livingston		19	SE ¼ of SE ¼				40			"											
		20																			
							247														

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 49 Rate 21.6 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1												
													2												
~~53~~					1126	34						~~1160~~	3	Cancelled - State Land											
													4												
													5												
													6												
													7												
													8												
													9												
													10												
72					1543							1543	11										1543		1666
													12												
													13	2nd Half Paid OCT 14 1940	$757										
78					1672							1672	14	1st Half Paid MAY 16 1940	4,33		836 ✓		836 ✓						
													15												
													16												
101					2164							2164	17	2nd Half Paid OCT 15 1940 / 1st Half Paid MAY 14 1940	$766 / 2,710		1082 ✓		1082 ✓						
~~49~~					1050	31						1081	18	PAID IN FULL	MAR 26 1940										
~~38~~					814	24						838	19	PAID IN FULL	MAR 26 1940	838	1919 ✓								
													20												
391					8379	89						8468													

FORM A CD 84-102-3M-10-39-STATE, DUPLICATE-6

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	Mths	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 Assessable 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 and 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											SOLD FOR TAXES
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	State of Minnesota		SW ¼ of NW ¼																		
9	"		SE ¼ of NW ¼																		
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	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																					
							40														

	Valuations by School Districts as Equalized by Tax Commission: District No. 100 Rate 24.91 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1														1																
2	53					1136	34						1170	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																
	53					1136	34						1170																	

Form 4.C.D. Baker-Duff Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Talon, Cass County, Minnesota, for Taxes for the Year 1939.

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	Hdths	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Class 3B at 20 per cent	Assessed Value of Remainder Class 3 at 33⅓ per cent	Total Assessed Value of Lands Including all Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by 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	12	143	26			Un.												
2	"		NW ¼ of NE ¼ } 50 acres																		
3	"		SW ¼ of NE ¼ }																		
4	"		SE ¼ of NE ¼																		
5	U. S. of America		N. 20 acres of NW ¼ NE ¼																		
6	"		NE ¼ of NW ¼																		
7	"		NW ¼ of NW ¼																		
8	Earl J. + Dilore H. Mann		SW ¼ of NW ¼				40			no											SOLD FOR TAXES
9	U. S. of America		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																					
							40														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1449, Rate 21.4 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8	67					1436	43						1479												1479		1597	
9																												
10																												
11																												
12																												
13																												
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	67					1436	43						1479															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Faber, Cass County, Minnesota, for Taxes for the Year 1939.

FORM 4 CD 61-139-30 PS 100,000,000 M-10-39

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	100ths	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 Structures & Improvements and Machinery (Dollars)	Assessed Value of Homesteads 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	U.S. of America		NE ¼ of NE ¼	13	143	26			Un.												
2	"		NW ¼ of NE ¼																		
3	Chas. J. & Mary P. Swanson		SW ¼ of NE ¼				40			no											SOLD FOR TAXES
4	" "		SE ¼ of NE ¼				40			"											SOLD FOR TAXES
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			"											SOLD FOR TAXES
12	"		NW ¼ of SW ¼				40			"											SOLD FOR TAXES
13	"		SW ¼ of SW ¼				40			"											SOLD FOR TAXES
14	"		SE ¼ of SW ¼				40			"											SOLD FOR TAXES
15																					
16	M. E. Eisen & Karl F. Reiser		NE ¼ of SE ¼				40			"											
17	U.S. of America		NW ¼ of SE ¼																		
18	"		SW ¼ of SE ¼																		
19	"		SE ¼ of SE ¼																		
20																					
							280														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 7.1 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
1																												
2																												
3	93					1993	59						2052													2052		2216
4	93					1993	59						2052													2052		2216
5																												
6																												
7																												
8																												
9																												
10																												
11	80					1714	51						1765															
12	80					1714	51						1765															
13	93					1993	59						2052															
14	93					1993	59						2052															
15																												
16	93					1993	59						2052	PAID IN FULL	APR 17 1940			3227		2052 ✓								
17																												
18																												
19																												
20																												
	625					13393	397						13790															

Form 4 CD BALDWIN-DUNN COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	100ths	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Class 3B at 20 per cent (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. 42 Rate 31.4 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
~~Green + Perry~~	U. S. of America	1	NE ¼ of NE ¼	14	143	26	40		Un.	no											SOLD FOR TAXES	53					1136	34					1170	1	PAID IN FULL	JUL	17	1940	7638					1170						
U. S. of America		2	NW ¼ of NE ¼																																													
		3	SW ¼ of NE ¼																																													
~~Green + Perry~~	U. S. of America	4	SE ¼ of NE ¼				40			"											SOLD FOR TAXES	67					1436	43					1479	4	PAID IN FULL	JUL	17	1940	7638					1479						
		5																																														
U. S. of America		6	NE ¼ of NW ¼																																													
~~G. H. Perry~~	U. S. of America	7	NW ¼ of NW ¼				~~40~~			"																																						
~~"~~	"	8	SW ¼ of NW ¼				~~40~~			"												~~53~~					~~1436~~	~~34~~					~~1470~~	8	Cancelled - Govt Land	"		"											
U. S. of America		9	SE ¼ of NW ¼																																													
		10																																														
		11	NE ¼ of SW ¼																																													
~~Paul Becker~~	U. S. of America	12	NW ¼ of SW ¼				40			no											SOLD FOR TAXES	80					1714	51					1765	12	PAID IN FULL	JAN	4	1941	11786									1765			
Merchants Nat'l. Bk., Crookston		13	SW ¼ of SW ¼				40			yes											SOLD FOR TAXES	84					1800						1800	13																
T. E. Clysdale		14	SE ¼ of SW ¼				40			no											SOLD FOR TAXES	110					2357	70					2427	14																
		15																																														
Mina Wall Myhre + Herman B. Wall		16	NE ¼ of SE ¼				40			yes												66					1414						1414	16	Cancelled - Not Rec'd															#79 46.50 Cancelled
U. S. of America		17	NW ¼ of SE ¼																																													
"		18	SW ¼ of SE ¼																																													
Mina Wall Myhre + Herman B. Wall		19	SE ¼ of SE ¼				40			yes												151					3236						3236	19		A1													
		20																																														
							360															717					15365	266					15631																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Eden, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD 941-20-2616 50M-Pub. 8-39-R.G.S.

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	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 Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $1,000 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 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~~	~~Lawson Schaff~~	NE¼ of NE¼	15	143	26	40		Un.	no											SOLD FOR TAXES
2	~~Frank Schmaly Estate of Thomas~~	~~Henry Schaff~~	NW¼ of NE¼				40			yes											
3	Wm. + P. Ry. Co.		SW¼ of NE¼				40			"											
4	~~Paul Becker~~	U. S. of America	SE¼ of NE¼				40			no											SOLD FOR TAXES
5																					
6	~~State of Minnesota~~	Myron Jacobson	NE¼ of NW¼							Recd. 10/26/39											
7	State of Minnesota		NW¼ of NW¼																		
8	Kadrach Realty Co.		SW¼ of NW¼				40			no											SOLD FOR TAXES
9	"		SE¼ of NW¼				40			"											SOLD FOR TAXES
10																					
11	Julia Jacobson		NE¼ of SW¼				40			yes											
12	Wm. Nenninger		NW¼ of SW¼				40			"											
13	"		SW¼ of SW¼				40			"											
14	Martin + Lloyd Woodhouse		SE¼ of SW¼ less 1 acre				39			no											SOLD FOR TAXES
15	Clifford Lind		1 acre of SE¼ SW¼				1			yes											
16	~~Paul Becker~~	U. S. of America	NE¼ of SE¼				40			no											SOLD FOR TAXES
17	Bertel Christenson		NW¼ of SE¼				40			yes											
18	Della St. Claire, Mgr.		SW¼ of SE¼				40			no											SOLD FOR TAXES
19	Merchants Nat'l. Bk., Crookston.		SE¼ of SE¼				40			yes											SOLD FOR TAXES
20																					
							560														

	Validations by School Districts as Equalized by Tax Commission: District No. 114 Rate 21.4 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 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	67					1436	43						1479	PAID IN FULL	DEC 5 1940	16653						1479				
2	73					1564							1564	Cat Paid Forfeited	SEP 23 1940 / JUN 28 1940	8181 / 6950		732		832						
3	90					1929							1929	PAID IN FULL	JUN 20 1940	6574		1929								
4	67					1436	43						1479	PAID IN FULL	JAN 4 1941	10786						1479				
5																										
6																										
7																										
8	67					1436	43						1479													
9	80					1714	51						1765													
10																										
11	70					1500							1500	Cat Paid / PAID IN FULL	NOV 2 1940 / SEP 21 1940	8638 / 5168				15.00	45					
12	39					836							836	1st Half Paid / 1st Half Paid	OCT 8 1940 / JUN 20 1940	8719 / 6575		1329		1329						
13	85					1822							1822	1st Half Paid / 1st Half Paid	OCT 21 1940 / JUN 20 1940	8775										
14	110					2357	70						2427													
15	33					707							707	PAID IN FULL	JUN 19 1940	6570		707								
16	80					1714	51						1765	PAID IN FULL	JAN 4 1941	10786						1765				
17	56					1200							1200	PAID IN FULL	MAY 20 1940	4406		1200								
18	107					2293	68						2361													
19	143					3065							3065													
20																										
	1167					25009	369						25378													

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

FORM 4 CD

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	100ths	Sec. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery not 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 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	143	26			Gen.												
	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																		
" (Contract to H. H. Johnston)	8	SW ¼ of NW ¼																		SOLD FOR TAXES
"	9	SE ¼ of NW ¼																		
	10																			
"	11	NE ¼ of SW ¼																		
"	12	NW ¼ of SW ¼																		
Charley Woodhouse	13	SW ¼ of SW ¼				40			no											SOLD FOR TAXES
State of Minnesota	14	SE ¼ of SW ¼																		
	15																			
H. H. Johnston	16	NE ¼ of SE ¼				40			"											SOLD FOR TAXES
"	17	NW ¼ of SE ¼				40			"											SOLD FOR TAXES
~~State of Minnesota~~ W. L. Cademan	18	SW ¼ of SE ¼								Resold 11/26/39										
Kaltach Realty Co.	19	SE ¼ of SE ¼				40			"											SOLD FOR TAXES
	20																			
						160														

Valuations by School Districts as Equalized by Tax Commission: District No. 6	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 6.83 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
214.4																													
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																
													2																
													3																
													4																
													5																
													6																
													7																
													8																
													9																
													10																
													11																
													12																
268					5744	171						5915	13	PAID IN FULL	NOV	25	1940	10645						59.15				per. abated
													14																
													15																
67					1436	43						1479	16																
67					1436	43						1479	17																
													18																
93					1993	59						2052	19																
													20																
495					10609	316						10925																	

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

FORM A CD 8A1B-3616 DIGNITY, MINNEAPOLIS

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	100ths	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 and 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 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	17	143	26			Un.												
2	"		NW ¼ of NE ¼																		
3	"		SW ¼ of NE ¼																		
4	Harold Johnston		SE ¼ of NE ¼				40			no											SOLD FOR TAXES
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 Dist. Bk., Bry River		SW ¼ of SW ¼				40			no											SOLD FOR TAXES
14	" "		SE ¼ of SW ¼				40			"											SOLD FOR TAXES
15																					
16	Harry L. White		NE ¼ of SE ¼				40			"											
17	"		NW ¼ of SE ¼				40			"											
18	"		SW ¼ of SE ¼				40			"											
19	"		SE ¼ of SE ¼				40			"											
20																					
							280														

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate in Mills (Dollars)	District No. / Rate in Mills (Dollars)	District No. / Rate in Mills (Dollars)	District No. / Rate in Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption Mills ($ cts.)	State Tax on Non-Homestead 4.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4	53					1136	34						1170													
5																										
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13	~~47~~ 68					1457	43						1500											1500		1620
14	~~120~~					1650	49						1699											1699		1835
15																										
16	53					1136	34						1170	2nd Half Paid	NOV 13 1940											
17	67					1436	43						1479	1st Half Paid	JUN 12 1940											
18	93					1993	59						2052	2nd Half Paid	NOV 13 1940	10166		33.17 ✓		33.16 ✓						
19	93					1993	59						2052	1st Half Paid	JUN 12 1940	6183										
20														2nd Half Paid	NOV 13 1940											
														1st Half Paid	JUN 12 1940											
	504					10801	321						11122													

Form 4 CD

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

Cass County, Minnesota, for Taxes for the Year 1939.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Including all Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Lands and Other Structures (Dollars)	True and Full Value of Machinery Pertaining to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class III (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		NE ¼ of NE ¼	18	143	26			Un												
	"		NW ¼ of NE ¼																		
	"		S W ¼ of NE ¼																		
	"		S E ¼ of NE ¼																		
5																					
	"		NE ¼ of NW ¼																		
	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																		
	"		~~S W ¼ of NW ¼~~ " 2																		
	U.S. of America		S E ¼ of NW ¼																		
10																					
	"		NE ¼ of S W ¼																		
	"		~~NW ¼ of S W ¼~~ " 3																		
	"		~~S W ¼ of S W ¼~~ " 4																		
	"		S E ¼ of S W ¼																		
15																					
	State of Minnesota		NE ¼ of S E ¼																		
	L. A. Page, Jr.		NW ¼ of S E ¼				40			No											
	Robert Hare		S W ¼ of S E ¼ less 2 ac.				38			Yes											
	Roy Coleman		~~S W ¼~~ of S E ¼				2			"											
	Robert Hare		S½ of S½				40			"											
							120														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. 2 Rate 214.71 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 6.87 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ 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	53					1136	34						1170	17	2nd Half Paid NOV 9 1940 1st Half Paid JUN 24 1940	1078 1445		585 ✓		585 ✓								
18	73					1564							1564	18										1564		1689		
19	15					321							321 ✓	19										321		347		
20	48					1029							1029	20										1029		1111		
	189					4050	34						4084															

Form 4 CD

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

Cass County, Minnesota, for Taxes for the Year 1939.

	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 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 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	143	26			Un.												
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. Page, Jr.		NW ¼ of SE ¼				40			720											
18	~~R. C. Ramsey~~ State of Minnesota		SW ¼ of SE ¼				~~40~~			"											
19	State of Minnesota		SE ¼ of SE ¼																		
20																					
							80														

	Valuations by School Districts as Equalized by Tax Commission: District No. 4 Rate 27.4 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 6.27 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ 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	67					14.36	4.3						14.79	2nd Half Paid 1st Half Paid	NOV 9 1940 JUN 24 1940	10748 10495			1.40		7.39						
18	67					14.36	4.3						~~14.79~~	Canceled - State Land														
19																												
20																												
	134					28.72	8.6						29.58															

Form 4 CD Gillis-Bates Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town 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: 100ths	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 Not 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 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		No.	Yes											
2	State of Minnesota		NW ¼ of NE ¼																		SOLD FOR TAXES
3	U.S. of America		S W ¼ of NE ¼																		
4	Chas. Bell Land Co.		S E ¼ of NE ¼				40			"											
5																					SOLD FOR TAXES
6	State of Minnesota		N E ¼ of NW ¼																		
7	U.S. of America		NW ¼ of NW ¼																		
8	"		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	"		N E ¼ of S W ¼																		
12	"		NW ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16	John O. Nimlos		N E ¼ of S E ¼				40			Yes											SOLD FOR TAXES
17	"		NW ¼ of S E ¼				40			"											SOLD FOR TAXES
18	U.S. of America		S W ¼ of S E ¼																		
19	P.E. Bartell		S E ¼ of S E ¼				40			"											SOLD FOR TAXES
20																					
							200														

Cass County, Minnesota, for Taxes for the Year 1939.

	Valuations by School Districts as Equalized by Tax Commission: District No. 144, Rate 24.5 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	59					12.64							12.64	1														
2														2														
3														3														
4	86					18.43							18.43	4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12														12														
13														13														
14														14														
15														15														
16	239					51.22							51.22	16														
17	53					11.36							11.36	17														
18														18														
19	140					30.00							30.00	19	part pd	MAY 17 1940	4517		20.00 ✓						10.00		10.80	
20														20														
	577					123.65							123.65															

Form 4 CD 04-33-3470 (10M-3-39) (10M-3-39)

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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 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 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	Federal Farm Mtg Bank	Julia Jackson	NE¼ of NE¼	21	143	26	40		Un.	no											SOLD FOR TAXES
	~~State of Minnesota~~		NW¼ of NE¼																		SOLD FOR TAXES
	State of Minnesota (Contr. to O. Clifford Kaldahl)		SW¼ of NE¼																		SOLD FOR TAXES
4	U.S. of America		SE¼ of NE¼																		
5																					
6	Clover Bell Land Co.		NE¼ of NW¼				40			no											
7	"		NW¼ of NW¼				40			"											
8	Oliver L. Thomas		SW¼ of NW¼				40			yes											SOLD FOR TAXES
9	"		SE¼ of NW¼				40			"											SOLD FOR TAXES
10																					
11	Orin N. Nimbus		NE¼ of SW¼				40			"											SOLD FOR TAXES
12	"		NW¼ of SW¼				40			"											SOLD FOR TAXES
13	Ruth & Vernon Burgeson		SW¼ of SW¼				40			"											
14	U.S. of America		SE¼ of SW¼																		
15																					
16	"		NE¼ of SE¼																		
17	O. Clifford Kaldahl		NW¼ of SE¼				40			"											SOLD FOR TAXES
18	U.S. of America		SW¼ of SE¼																		
19	"		SE¼ of SE¼																		
20																					
							360														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1149 Sated 21-214 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	123					2686	78						27.14													
2																										
3																										
4																										
5																										
6	93					1993	59						2052	1st Half Paid 2nd Half Paid	NOV 13 1940 JUN 12 1940	10168 6082		22.06 ✓		22.07 ✓						
7	109					2293	68						2361	1st Half Paid	JUN 12 1940											
8	87					1865							1865													
9	95					2036							2036													
10																										
11	44					943							943													
12	76					1629							1629													
13	73					1565							1565	PAID IN FULL	NOV 5 1940	10004				1565 55 ✓						
14																										
15																										
16																										
17	83					1779							1779													
18																										
19																										
20																										
	781					16739	205						16944													

Form 4 CD Ballin-Hoth Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	Hdths	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 $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 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	Peter + Cora Walroth		NE ¼ of NE ¼	22	143	26	40		Un.	Yes											SOLD FOR TAXES
2	" "		NW ¼ of NE ¼ less 1 ac. for town hall				39			no											SOLD FOR TAXES
3	John B. Makowsky		S W ¼ of NE ¼				40			yes											SOLD FOR TAXES
4	"		S E ¼ of NE ¼				40			"											SOLD FOR TAXES
5																					
6	Elizabeth + Eva Hellerud		NE ¼ of NW ¼ less 1 ac. school				39			no											
7	C. E. Clemons	State of Minnesota	NW ¼ of NW ¼				~~40~~			"											
8	U.S. of America		S W ¼ of NW ¼																		
9	"		S E ¼ of NW ¼																		
10																					
11	"		NE ¼ of S W ¼																		
12	"		NW ¼ of S W ¼																		
13	"		S W ¼ of S W ¼																		
14	"		S E ¼ of S W ¼																		
15																					
16	U.S. of America		NE ¼ of S E ¼																		
17	"		NW ¼ of S E ¼																		
18	"		S W ¼ of S E ¼																		
19	"		S E ¼ of S E ¼																		
20																					
							238														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 31.2 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 6.37 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1	56					1200							1200	1																	
2	104					2229	66						2295	2																	
3	97					2079							2079	3																	
4	59					1265							1265	4																	
5														5																	
6	91					1950	58						2008	6	PAID IN FULL JUN 10 1940				5458		20.08 ✓									
7	67					1436	43						~~1479~~		Cancelled State Land																
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																	
	474					10159	167						10326																		

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD

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 Affixed 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 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	23	143	26			Un.												
2	State of Minnesota		NW ¼ of NE ¼																		
3	U.S. of America		SW ¼ of NE ¼																		
4	"		SE ¼ of NE ¼																		
5																					
6	B.H. Boberg - Myble M. Montgomery		NE ¼ of NW ¼				40			no											SOLD FOR TAXES
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	State of Minnesota		SW ¼ of SE ¼																		
19	U.S. of America		SE ¼ of SE ¼																		
20																					
							40														

	Valuations by School Districts as Equalized by Tax Commission: District No. Un. Rate 24.5 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 ($ cts.)	State Tax on Non-Homestead 6.87 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																													
2																													
3																													
4																													
5																													
6	98					2100	62						2162																
7																													
8																													
9																													
10																													
11																													
12																													
13																													
14																													
15																													
16																													
17																													
18																													
19																													
20																													
	98					2100	62						2162																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

FORM 4 CD

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: 100ths	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 $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 21.6 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.29 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	U.S. of America		NE ¼ of NE ¼		24	143.26			Un																																							
2	~~Hazel M. Gunderson~~	State of Minnesota	NW ¼ of NE ¼			~~Ho~~				no											SOLD FOR TAXES	93					19.93	5.9							20.52	Parcel 2. State Land											
3	U.S. of America		SW ¼ of NE ¼																																													
4	"		SE ¼ of NE ¼																																													
5																																																
6	Gladys M. McCord		NE ¼ of NW ¼				40			"											SOLD FOR TAXES	67					14.36	4.2							14.78												
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															~~180~~ 160					34.29	10.1							35.30												

FORM 4 CD BALLIET-DUTTS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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: Hdths	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 $1,000 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 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	NE ¼ of NE ¼	25	143	26			Uni												
"		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
State of Minnesota		4	SE ¼ of NE ¼																		
		5																			
U.S. of America		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																		
State of Minnesota		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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																
													18																
													19																
													20																

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD Miller-Davis Company, Minneapolis

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	100ths	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 $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 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	NE ¼ of NE ¼	26	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																			
State of Minnesota		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																			
U.S. of America		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
State of Minnesota		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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																												
18																												
19																												
20																												

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

FOLEY & CO. BALDWIN-DUTTS COMPANY, MINNEAPOLIS

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: Hdths	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 Lands up to $1,000 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
U.S. of America		1	NE ¼ of NE ¼	27	143	26			Uni												
Anna Montgomery		2	NW ¼ of NE ¼				40			no											SOLD FOR TAXES
State of Minnesota		3	SW ¼ of NE ¼																		
U.S. of America		4	SE ¼ of NE ¼																		
		5																			
"		6	NE ¼ of NW ¼																		
"		7	NW ¼ of NW ¼																		
"		8	SW ¼ of NW ¼																		
"		9	SE ¼ of NW ¼																		
		10																			
State of Minnesota		11	NE ¼ of SW ¼																		
~~J. J. Pegno~~ State of Minnesota		12	NW ¼ of SW ¼				~~40~~			no											
State of Minnesota		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
		15																			
U.S. of America		16	NE ¼ of SE ¼																		
State of Minnesota		17	NW ¼ of SE ¼																		
"		18	SW ¼ of SE ¼																		
U.S. of America		19	SE ¼ of SE ¼																		
		20																			
							80														

Valuations by School Districts as Equalized by Tax Commission: District No.	Rate	District No.	Rate	District No.	Rate	District No.	Rate	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (Mills)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Uni.	24 Mills																															
148									3172	94						3266																
53									1136	33						~~1169~~	Paid-State Land															
201									4308	127						4435																

FORM 4 CED BALLIET-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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: 100ths	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)	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 $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 Values: Total Assessed Value as Equalized by 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
U.S. of America		1	NE ¼ of NE ¼		28.143	26			Un												
State of Minnesota		2	NW ¼ of NE ¼																		
"		3	SW ¼ of NE ¼																		
U.S. of America		4	SE ¼ of NE ¼																		
		5																			
"		6	NE ¼ of NW ¼																		
Wm. E. Houchins		7	NW ¼ of NW ¼ less ½ ac. school.				39	50		yes											SOLD FOR TAXES
Theresa U. Clemons		8	W½ of SW ¼ of NW ¼ - 1½ acs.				18	50		"											SOLD FOR TAXES
U.S. of America		9	SE ¼ of NW ¼																		
Shovel Lake St. Bank		10	S½ of SW ¼ NW ¼				20			no											SOLD FOR TAXES
U.S. of America		11	NE ¼ of SW ¼																		
Paul Daniels		12	W½ of NW ¼ of SW ¼				20			"											SOLD FOR TAXES
U.S. of America		13	SW ¼ of SW ¼																		
"		14	SE ¼ of SW ¼																		
Mary Frances Lorraine Marjorie Johnson		15	S½ of NW ¼ SW ¼				20			"											SOLD FOR TAXES
U.S. of America		16	NE ¼ of SE ¼																		
"		17	NW ¼ of SE ¼																		
Geo. A. Mekowsky		18	SW ¼ of SE ¼				40			"											SOLD FOR TAXES
"		19	SE ¼ of SE ¼				40			"											SOLD FOR TAXES
Jennie E. Sharples		20	1½ ac. in SW Cor. of W½ of SW ¼ NW ¼				1	50		"											SOLD FOR TAXES
							199	50													

Valuations by School Districts as Equalized by Tax Commission: District No. Un / Rate 24.71 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 6.89 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4														
													5														
													6														
130					2786							2786	7														
68					1457							1457	8	PAID IN FULL	JUN 13 1940	6457		1457	✓								
													9														
71 ~~74~~					1522	45						1567	10											157		1692	
													11														
75					1607	48						1655	12	PAID IN FULL	OCT 31 1940	9782				1655 ✓							4/15
													13														
													14														
78 ~~75~~					1672	50						1722	15														
													16														
													17														
53					1136	34						1170	18														
53					1136	34						1170	19														
43					922	27						949	20											949		1025	
571					12238	238						12476															

Form 4 CD BARR-DUTE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	Hds	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 $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 Values: 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)	Sold for Taxes
1	Edward F. & Eva Pearl Pigil		N E ¼ of N E ¼	29	143	26	19.52	Un-		yes											SOLD FOR TAXES
2	U.S. of America		N W ¼ of N E ¼																		
3	"		S W ¼ of N E ¼																		
4	Shovel Lake St. Bank		S E ¼ of N E ¼				37.52			no											
5	Paul Daniels		S½ of N E¼ of N E¼				19.53			yes											SOLD FOR TAXES
6	U.S. of America		N E ¼ of N W ¼																		
7	"		N W ¼ of N W ¼																		
8	"		S W ¼ of N W ¼																		
9	"		S E ¼ of N W ¼																		
10																					
11	T.B. Walker		N E ¼ of S W ¼				44.75			no											SOLD FOR TAXES
12	U.S. of America		N W ¼ of S W ¼																		
13	Fed. Land Bk. St. Paul.		S W ¼ of S W ¼				44.33			yes											
14	"		S E ¼ of S W ¼ less 1 ac. school				42.85			"											
15																					
16	Mary Frances & Loraine Myjorie Johnson		N E ¼ of S E ¼				38.66			no											SOLD FOR TAXES
17	U.S. of America		N W ¼ of S E ¼																		
18	"		S W ¼ of S E ¼																		
19	"		S E ¼ of S E ¼																		
20																					
							247.16														

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 (214) 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 6.37 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1	93					1993							1993															
2																												
3																												
4	89					1907	57						1964	✓														
5	90					1929							1929		PAID IN FULL	OCT 31 1940	9782				1929 ✓							
6																												
7																												
8																												
9																												
10																												
11	90					1929	57						1986															
12																												
13	209					4479							4479	✓											4479		4837	
14	106					2272							2272	✓											2272		2454	
15																												
16	~~83~~ 77					1779	53						1832															
17																												
18																												
19																												
20																												
	760					16288	167						16455															

Abated 165 / 1607 / 28 / 1655 Auditor 226 — 1779 28 / 1807

Form 4 CD HALL-MARK PRODUCTS, MINNEAPOLIS

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

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	100ths	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 $4,000 at 20% per cent Class 3B	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	143	26			Unv.												
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	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																					

Cass County, Minnesota, for Taxes for the Year 1939.

	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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																											
18																											
19																											
20																											

Form 4 CD

Assessment Roll and Tax List of Unplatted Real Property in the Town 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	Hdths	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 and Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands 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 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
U.S. of America		1	NE ¼ of NE ¼	31	143	26			Un.												
Jacob Schmelke		2	NW ¼ of NE ¼				40			no											
State of Minnesota		3	SW ¼ of NE ¼				40														
Robt M Patterson & Robt M Patterson		4	SE ¼ of NE ¼				40			"											SOLD FOR TAXES
		5																			
Jacob Schmelke		6	NE ¼ of NW ¼				40			"											
Dominicus Bellweg		7	~~NW ¼ of NW ¼~~ Lot 1				40.37			"											
U.S. of America		8	~~SW ¼ of NW ¼~~ " 2																		
Jacob Schmelke		9	SE ¼ of NW ¼				40			"											
		10																			
"		11	NE ¼ of SW ¼				40			"											
U.S. of America		12	~~NW ¼ of SW ¼~~ " 3																		
"		13	~~SW ¼ of SW ¼~~ " 4																		
State of Minnesota		14	SE ¼ of SW ¼																		
		15																			
Jens J. Opsahl		16	NE ¼ of SE ¼				40			yes											
"		17	NW ¼ of SE ¼				40			"											
U.S. of America		18	SW ¼ of SE ¼																		
John A. Anderson	N. of Minnesota	19	SE ¼ of SE ¼				40			no											
		20																			
							360.37														

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 27.5 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
93					1993	59						2052	1	✓												
													2											2052		2216
													3													
107					2293	68						2361	4													
													5													
93					1993	59						2052	6	✓										2052		2216
94					2015	60						2075	7	PAID IN FULL	FEB 29 1940	1747	2075 ✓									
													8													
80					1714	51						1765	9	✓										1765		1906
													10													
67					1436	43						1479	11	✓										1479		1597
													12													
													13													
													14													
													15													
82					1757							1757	16	PAID IN FULL	JUN 2 1940	7102 ✓		2614 ✓								
40					857							857	17	PAID IN FULL	JUN 2 1940											
													18													
118					2529	75						2604	19	Cancelled H.F.Ler										#79 26 cancelled		
													20													
774					16587	415						17002														

Form 4 CD Sulle-Kuhn Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town 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	Hds.	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)	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 Values: Total Assessed Value as Equalized by Director of Review (Dollars)	Total Assessed Value as Equalized by Homestead Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
U.S. of America		1	NE¼ of NE¼	32	143	26			Uni												
Leroy Brown		2	NW¼ of NE¼				40			yes											
U.S. of America		3	SW¼ of NE¼																		SOLD FOR TAXES
"		4	SE¼ of NE¼																		
		5																			
Charley Carlson		6	NE¼ of NW¼				40			no											
U.S. of America		7	NW¼ of NW¼																		SOLD FOR TAXES
~~Chas. H. Godfrey~~	Fed. Land Bk., St. Paul	8	SW¼ of NW¼				~~40~~			yes											
Charley Carlson		9	SE¼ of NW¼				40			no											
		10																			
"	U.S. of America	11	~~NE¼ of SW¼~~ Lot 3				51.70			no											SOLD FOR TAXES
~~Chas. H. Godfrey~~	Fed. Land Bk., St. Paul	12	NW¼ of SW¼				40			yes											
~~John A. Anderson~~	U.S. of America	13	~~SW¼ of SW¼~~ 1				47			no											
		14	SE¼ of SW¼																		
		15																			
U.S. of America		16	NE¼ of SE¼																		
"		17	NW¼ of SE¼																		
"		18	~~SW¼ of SE¼~~ 3																		
"		19	SE¼ of SE¼																		
		20																			
							298.70														

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Mills 24.4 Rate 24.4 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 Exempting ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2	2nd Half Paid OCT 16 1940	9757											
														1st Half Paid MAY 27 1940	4727		1136	✓	1136 ✓							
													3													
													4													
													5													
													6	PAID IN FULL MAY 24 1940	4693		1755	✓			at ½		1754	Abate for #87		
159					3468	101						3509	7													
													8	PAID IN FULL MAY 18 1940	4381		4993	✓								
233					4993							4993	9	PAID IN FULL MAY 24 1940	4693		904	✓			at ½		9 03	Abate for #87		
82					1757	52						1809	10													
													11	PAID IN FULL MAY 24 1940	4693		1402	✓			at ½		14 01	Abate for #87.		
127					2722	81						2803	12	PAID IN FULL MAY 18 1940	4384		1929	✓								
90					1929							1929	13	Cancelled See Bk											#79 447 Cancelled	
202					4329	129						4458	14													
													15													
													16													
													17													
													18													
													19													
													20													
999					21410	363						21773														

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Range	Acres	100ths	No. School District	Indicate Homestead	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	33	143	26			Unr		
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	Lillian Dale		NW ¼ of NW ¼				40			Yes	SOLD FOR TAXES
8	U. S. of America		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	State of Minnesota		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											
Total							40				

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 $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 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)

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Unr Rate 214.21 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 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																										
2																										
3																										
4																										
5																										
6																										
7	78					16 72							16 72	PAID IN FULL	OCT 3 1940	8364 3				16 72	58					
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
Total	78					16 72							16 72													

Form 4 CD BUSINESS FORMS, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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 Acres of Land: Acres	100ths	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Exclusively 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 $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 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	34	143	26			Un.												
	"		2	NW ¼ of NE ¼																		
	U.S. of America		3	SW ¼ of NE ¼																		
	State of Minnesota		4	SE ¼ of NE ¼																		
			5																			
	"		6	NE ¼ of NW ¼																		
	"		7	NW ¼ of NW ¼																		
	"		8	SW ¼ of NW ¼																		
	"		9	SE ¼ of NW ¼																		
			10																			
	J. H. Nygren		11	NE ¼ of SW ¼				40			no											SOLD FOR TAXES
	Joseph J. Lennon		12	NW ¼ of SW ¼				40			"											SOLD FOR TAXES
	State of Minnesota		13	SW ¼ of SW ¼																		
	A. L. Merton		14	SE ¼ of SW ¼				40			yes											SOLD FOR TAXES
			15																			
	State of Minnesota		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																			
								120														

	Valuations by School Districts as Equalized by Tax Commission: District No. 1100 Rate 34.4 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 6.27 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1																												
2																												
3																												
4																												
5																												
6																												
7																												
8																												
9																												
10																												
11	89					1865	55						1920															
12	80					1714	51						1765															
13																												
14	88					1886							1886	PAID IN FULL	MAR 21 1940	2880			1886 ✓									
15																												
16																												
17																												
18																												
19																												
20																												
	255					5465	106						5571															

Form 4 CD Miller-Davis Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Town of Talem, Cass County, Minnesota, for Taxes for the Year 1939.

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: Hdths	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)	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 $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 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	NE ¼ of NE ¼	35	143	26			Un.												
	"		2	NW ¼ of NE ¼																		
	"		3	SW ¼ of NE ¼																		
	"		4	SE ¼ of NE ¼																		
			5																			
	State of Minnesota		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																			
	U.S. of America		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																		
	State of Minnesota		17	NW ¼ of SE ¼																		
	U.S. of America		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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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																												
18																												
19																												
20																												

Form 4 CD MILLER-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1939.

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	Line	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	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 $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 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	36	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																		
U. S. of America		8	SW ¼ of NW ¼																		
		9	SE ¼ of NW ¼																		
		10																			
State of Minnesota		11	NE ¼ of SW ¼																		
"		12	NW ¼ of SW ¼																		
		13	SW ¼ of SW ¼																		
U. S. of America		14	SE ¼ of SW ¼																		
		15																			
State of Minnesota		16	NE ¼ of SE ¼																		
		17	NW ¼ of SE ¼																		
Ole Jorgenson		18	SW ¼ of SE ¼				40			no											SOLD FOR TAXES
"		19	SE ¼ of SE ¼				40			"											SOLD FOR TAXES
		20																			
							80														
			Grand Total-				529667														

Line	Valuations by School Districts as Equalized by Tax Commission: District No. Un. Rate 214.31 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 6.37 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ 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	53					11 36	34						11 70	18													
19	53					11 36	34						11 70	19													
20														20													
	106					22 72	68						23 40														
	11357					2433 93	47 27						2481 20														