

ASSESSMENT & TAX LIST

Salem
1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

CASS County, Minn.,

1940

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 Salem

for the year 1940, 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.

J. E. D... 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 in the manner following: 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 and assess his personal property, whether of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this manner) owned, owned in part, or controlled by him, and all moneys deposited subject to his order, checks, drafts, notes, and other personal property.

2. Every person of full age and sound mind, being a resident of this state, shall list and assess his personal property, whether of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this manner) owned, owned in part, or controlled by him, and all moneys deposited subject to his order, checks, drafts, notes, and other personal property.

3. Every person of full age and sound mind, being a resident of this state, shall list and assess his personal property, whether of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this manner) owned, owned in part, or controlled by him, and all moneys deposited subject to his order, checks, drafts, notes, and other personal property.

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, administrator, or guardian of the estate of such person, or of a receiver, by such receiver.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of a firm or company, by a partner or agent thereof.

9. The property of a firm or company, by a partner or agent thereof.

10. The property of a firm or company, by a partner or agent thereof.

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12. The property of a firm or company, by a partner or agent thereof.

13. The property of a firm or company, by a partner or agent thereof.

14. The property of a firm or company, by a partner or agent thereof.

15. The property of a firm or company, by a partner or agent thereof.

ferent counties, or places in different counties, by the Minnesota tax commission, but when determined in either case shall be assessed at the rate of 2 1/2 per cent of the true value thereof.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, on or before the first day of July, a list of all such personal property owned by him, on May 1, of the current year, in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list and assess his personal property, whether of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this manner) owned, owned in part, or controlled by him, and all moneys deposited subject to his order, checks, drafts, notes, and other personal property.

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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, administrator, or guardian of the estate of such person, or of a receiver, by such receiver.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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Salem, Cass

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 year, so that 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 for the year of assessment. 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 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 shall be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

Collection of Taxes of 1940, Town of Salem, Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	March Settlement 19...	June Settlement 19...	November Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
<i>St. Debt (0.24 mills)</i>	<i>54</i>	<i>156</i>							
<i>Gas Tax (0.76 ")</i>	<i>381</i>	<i>744</i>							
County Revenue	<i>894</i>	<i>2587</i>							
County Road and Bridge	<i>181</i>	<i>523</i>							
County Poor	<i>1473</i>	<i>4259</i>							
County Bond and Interest	<i>894</i>	<i>2587</i>							
County Old Age Assistance									
Town Revenue	<i>217</i>	<i>629</i>							
Town Road and Bridge	<i>652</i>	<i>1886</i>							
Town 1 Mill Dragging	<i>43</i>	<i>126</i>							
Town State Loan									
Town Building									
Town Fire Patrol	<i>217</i>	<i>629</i>							
<i>Phone</i>	<i>217</i>	<i>629</i>							
<i>Sinking</i>	<i>3261</i>	<i>9433</i>							
School Local 1 Mill	<i>43</i>	<i>126</i>							
School Special	<i>1168</i>	<i>1987</i>							
State Loan School	<i>367</i>	<i>1062</i>							
School <i>Def</i>	<i>514</i>	<i>1486</i>							
School <i>Cap Outlay</i>	<i>231</i>	<i>669</i>							

Money and Credits

TOTALS *10801* *29518*

SCHOOL DISTRICTS	MARCH SETTLEMENT				JUNE SETTLEMENT				NOVEMBER SETTLEMENT				FORFEITED SETTLEMENT				NOVEMBER TO JANUARY				Total Collected	Balance Uncollected
	Local 1 Mill	Special	<i>St. Loan</i>	Total	Local 1 Mill	Special	<i>St. Loan</i>	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No. <i>Un.</i>	<i>43</i>	<i>1168</i>	<i>367</i>	<i>1578</i>	<i>176</i>	<i>1987</i>	<i>1062</i>	<i>3825</i>														
" " " <i>Def</i>	<i>514</i>			<i>514</i>	<i>1486</i>			<i>1486</i>														
" " " <i>Cap Out</i>	<i>231</i>			<i>231</i>																		
TOTALS				<i>2323</i>				<i>5370</i>														

Note * Assessors will

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

FORM 4 CD WALKER-SAYRE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for U.S. of America, State of Minnesota, Thos. Richardson, Edward Nelson, and E. Th. Livingston.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty. Includes handwritten entries for various districts and tax amounts.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, November Settlement 1941, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Total Delinquent Tax and Penalty.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem,
Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000. Assessable at 20 per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Form 4 CD MILLER-DAY COMPANY, MINNEAPOLIS

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION					EQUALIZED VALUES			SOLD FOR TAXES			
		SUBDIVISION	Sec. or Lot	Town or Block	Range			Number of Acres of Land	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery		Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
										Dollars	Dollars								
Oliver L. Thomas		1	NE 1/4 of NE 1/4			20143 76 40	yes			294		294	59				SOLD FOR TAXES		
State of Minnesota		2	NW 1/4 of NE 1/4																
U.S. of America		3	SW 1/4 of NE 1/4																
Claver Belt Land Co.		4	SE 1/4 of NE 1/4			40	yes	319	110	429	86	429	86				SOLD FOR TAXES		
		5																	
State of Minnesota		6	NE 1/4 of NW 1/4																
U.S. of America		7	NW 1/4 of NW 1/4																
"		8	SW 1/4 of NW 1/4																
"		9	SE 1/4 of NW 1/4																
"		10																	
"		11	NE 1/4 of SW 1/4																
"		12	NW 1/4 of SW 1/4																
"		13	SW 1/4 of SW 1/4																
"		14	SE 1/4 of SW 1/4																
		15																	
John O. Nimlos		16	NE 1/4 of SE 1/4			40	yes	440	753	1193	239	1193	239				SOLD FOR TAXES		
"		17	NW 1/4 of SE 1/4			40	yes	265		265	53	265	53				SOLD FOR TAXES		
U.S. of America		18	SW 1/4 of SE 1/4																
P.E. Bartell		19	SE 1/4 of SE 1/4			40	yes	342	200	542	108	542	108				SOLD FOR TAXES		
		20				700		1660	1063	2723	545	2723	545						

Cass County, Minnesota, for Taxes for the Year 1940.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty	
District No.	District No.	District No.	District No.					Dollars	cts.	Dollars	cts.															Dollars
59				227.87		8.7		1345				1345														
86								1961				1961														
239								5448				5448														
53								1208				1208														
108								2462				2462														
545								12424				12424														

PAID IN FULL NOV 24 1941 10928

2462

5448
1208

1961 2118

1345

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 CD WALKER-BAYNE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for Federal Land State Bank, State of Minnesota, U.S. of America, Oliver L. Thomas, Oren N. Nimlos, Ruth Vernon Burgess, O. Clifford Kaldahl.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1941, June Settlement 1941, Penalty, November Settlement 1941, Penalty, Collections to First Monday in January 1942, Delinquent on First Monday in January 1942, Penalty, Total Delinquent Tax and Penalty. Includes handwritten notes and calculations.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1940.

Cass County, Minnesota, for Taxes for the Year 1940.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and penalty columns.

