

ASSESSMENT & TAX LIST

Salem
1944

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

APR 6

1944.

County, Minn.,

CASS

Salem

Al Merton, 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 of Salem for the year 1944, 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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

WHEN LISTED AND ASSESSED

Sec. 273.01. 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 persons acquiring it.

Sec. 273.02. Farm property. Personal property shall be listed in the manner, value, and kind, and being a resident of this state, shall list all of his personal property.

Sec. 273.03. Personal property of non-resident. When the owner of other than personal property is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where owned, agent or trustee resides.

Sec. 273.04. Certain personal property; where listed. All personal property used by the owner for personal and household purposes, shall be listed and assessed in the county, town, or district where the residence of such person is located.

Sec. 273.05. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the county, town, or district where his business is carried on.

Sec. 273.06. Farm property of non-resident. When the owner of other than personal property is a non-resident of this state, the property shall be listed and assessed in the county, town, or district where the farm is situated.

Sec. 273.07. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.08. Elevators, etc., on railroad. All elevators and other machinery used in the operation of a railroad shall be listed and assessed in the county, town, or district where the railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.09. Pipeline companies. The personal property of pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.10. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.11. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.12. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.13. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.14. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.15. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.16. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.17. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.18. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.19. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.20. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.21. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.22. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.23. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.24. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.25. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.26. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.27. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.28. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.29. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.30. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.31. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.32. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.03. Minnesota Statutes 1941. Assessment; Mode. 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, the amount of the tax, and the location of each tract or lot, the number of acres, and the location of the boundaries of each tract or lot. The list of real property to be assessed shall be prepared by the assessor on or before the first Monday in April. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first Monday in April. The assessor shall be furnished with the necessary 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 such 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.

Sec. 273.04. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.05. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

Sec. 273.06. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed in the county, town, or district where the principal place of business of such firm is located.

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this 1st Monday (being the 2nd day) of January,
 A. D. 1945, of L. C. Peterson, Auditor of said County, Minnesota,
 the Tax List of all Taxable Real and Personal Property in the Town
 of Salem in said County for the year A. D. 1944,
 as specified above and amounting to _____ Dollars
W. J. McLaughlin
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town
 of Salem in said County for the year 1944, 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 received the words "First
 Quarter Paid", "Second Quarter Paid", "Third Quarter 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.
 Yours respectfully,
Paul A. Jewell
 County Treasurer.

Jan 7, 1946

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and 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 _____ of _____
 for the year 1944.
 WITNESS my hand and official seal, the _____ day of _____
 1945.

(SEAL) _____ County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1946, I received of _____
 _____ County Treasurer, the Tax List of the _____
 of _____ in said
 County for the year 1944; that I have compared the said list with the Statements receipted
 for by said Treasurer, which are on file in my office, and that each tract or lot of real
 property therein against which the taxes, or any part thereof, remains unpaid are delin-
 quent for said year.

(SEAL) _____ County Auditor.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD HALL-DAVIS COMPANY, MINNEAPOLIS

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.

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, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, TOTAL GENERAL TAX, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Dale, Cass County, Minnesota, for Taxes for the Year 1944.

Form 4 CD HALL-BAY COMPANY, MINNEAPOLIS

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, 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 1945, June Settlement 1945, Penalty, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Penalty, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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 WALKER-BAYNE COMPANY, MINNEAPOLIS

Cass County, Minnesota, for Taxes for the Year 1944.

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, 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 1945, June Settlement 1945, November Settlement 1945, Penalty, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries like 'U. S. of America' and 'Lat 1'.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Dale, Cass County, Minnesota, for Taxes for the Year 1944.

Form 1 CD WILEY-BAYE 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 lots 1-20.

Cass County, Minnesota, for Taxes for the Year 1944.

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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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

Cass County, Minnesota, for Taxes for the Year 1944.

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes entries for Emma Peterson, Myron Jacobson, Donald Mrs Dorothy A Jacobson, Martin & Lloyd Woodhouse, Clifford Lind, Bertel Christianson, Ebenezer E Menton, E. E. Menton.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten notes like 'PAID IN FULL JUN 11 1945' and '2nd Half Paid OCT 30 1945'.

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

Cass County, Minnesota, for Taxes for the Year 1944.

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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 WALKER-BAYNE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for E E Menton, John B. Makarsky, and Elizabeth + Eva Helland.

Handwritten summary totals at the bottom of the table, including values like 1043, 100, 1088, 170, 98, 255.

Cass County, Minnesota, for Taxes for the Year 1944.

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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for payments and taxes.

Handwritten summary totals at the bottom of the second table, including values like 5104, 28, 5132.

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

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

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

Table with columns for Description of Property, Assessor's Valuation, Equalized Values, Valuations by School Districts, and Tax Information. Includes rows for U.S. of America and State of Minnesota with various land subdivisions.

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

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, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the of Cass County, Minnesota, for Taxes for the Year 1944.

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, 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Dale, 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 BILLS-GATE 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 Leroy Brown, Charley Carlson, Federal Land Bank, etc.

Summary totals for the town: 140, 1165, 665, 1830, 365, 365, 1223, 698, 1921, 384.

Cass County, Minnesota, for Taxes for the Year 1944.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1945, June Settlement 1945, November Settlement 1945, Collections to First Monday in January 1946, Delinquent on First Monday in January 1946, Total Delinquent Tax and Penalty, REMARKS. Includes tax details for parcels 1 through 20.

