ASSESSMENT & TAX LIST

Salem

1945

DIRECTIONS TO ASSESSOR

CASS County, Minn., APR 18 1945 OFFICE OF COUNTY AUDITOR,

A. R. Merton Assessor of the Town of Salem

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Town of Salem *for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON
County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 272.01. **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. 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. 273.22. 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 of his *** personal property.

2. He shall also list separately, and in the name of his principal, agent, or other representative, all property managed, leased, or otherwise controlled by him as agent or attorney.

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 public 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. 273.23. 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 thereof resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including pianos, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and residence 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. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside upon the farm, such property shall be listed 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.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the right of way of railroad companies, and not used 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. *Personal property* of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of cities, villages, or boroughs, or within boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the product of any other state or country, which shall have been held for sale purpose of being stored or forwarded, if in use as interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, or in process of manufacture, for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer shall include in the statement and estimate of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used in the business of such manufacturing, process, except such fixtures as have been considered real property.

Sec. 273.34. 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. 273.35. 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. 273.6. 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. 272.07. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between Mar. 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 Mar. 1 of each year in the county, town, or district in which he resides, unless he shall make it appear that property is held for tax of the current year on the property in another state.

Sec. 273.43. 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, it shall be listed in the place where it is usually located, or if in two or more of equalization; and if between different counties, or places in different counties, by the Department of Taxation ***.

Sec. 273.25. 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 a statement of all property of which he is the owner, or which is in his possession or under his control which *** 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 ***.

Sec. 273.45. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or as agent, or otherwise, *has not made a true, complete, and perfect, fair, and equitable 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 the best information he can obtain.

Sec. 273.08. Failure to obtain list. In case of failure to obtain a list of property, the assessor or his deputy shall ascertain the amount of 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. 273.09. Assessor may require statements, 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. 620.05. 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 collecting any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.12. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other less tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at 33⅓ (36) per cent of its true and full value as provided. It shall be assessed in the town or district in which the ore is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .100 per cent, dried analysis, or (b) is mined by open pit methods, and in accordance with good engineering and nonhalogenic practice, requires concentration either crushing or screening or both to make it suitable for consumption in a blast furnace, shall be assessed in accordance with the ineligible schedule subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined. Iron ore which is not so mined and placed in stockpiles shall be taxed as mined iron ore, as otherwise provided by law. 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, three "b," and four, as the case may be. In assessing any tract or lot of land which is in part iron ore and in part other real estate, the 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.

Subdivision 3. Class 2. 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 constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise held for sale, manufacturers' and merchants' inventories, including manufacturers' materials and unassembled articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all unpatented real estate, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural operation, shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 160.08. Sub. 7. Motor Vehicles which have been *** from *** by the Federal Government *** shall be assessed and valued at 5 per cent of the true and full value thereof.

Section 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, if to him known, and, if unknown so stated, opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL of each year.*

The assessors shall meet at the office of the county auditor on *a day to be fixed by the Commissioner of Taxation* 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 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.*

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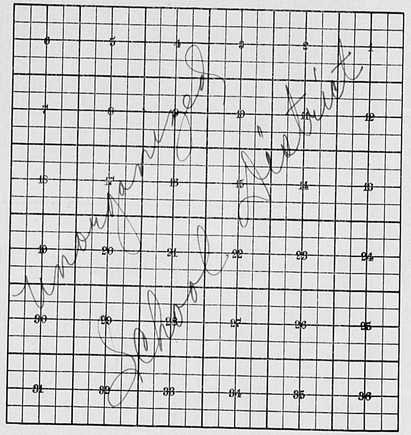
For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	★ Tax of ½ Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

List of Lands in the Town of Sebeka, County of Cass, Minn., for the Year 1945, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 324 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	
Elmer H. & Marguerite G. Livingston	Un	NW¼ of SE¼	10	143	26	40		✓
E. H. Livingston		SW¼ of SE¼	10	143	26	40		✓
Elmer W. Livingston		SE¼ of SE¼	10	143	26	40		✓
Emma Peterson		NE¼ of NE¼	15	143	26	40		✓
Emma Peterson		NW¼ of NE¼	15	143	26	40		✓

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	
Jens J. Opsahl	Un	NE¼ of SE¼	31	143	26	40		✓
Federal Land Bank St. Paul		SW¼ of NW¼	32	143	26	40		✓
Federal Land Bank St. Paul		NW¼ of SW¼	32	143	26	40		✓

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 WILLIS-DUKE COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 25 Per Cent.)

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

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Unplatted Real Property in the Town of Salem, County of Cass, Minn., for the Year 1945.

FORM 3HO WILLIS-DUKE COMPANY, MINNEAPOLIS

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land: Acres	100ths	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: 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 Structures 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 Dollars		Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
Donald Jacobson		SE¼ of SE¼	16	143	26	40		Yes	80			80	16						
Geo. W. Collier		NW¼ of NE¼	27			40		No	100			100			33				
Robert Hare		SE¼ of SW¼ less N10 acs. & Beg. 100 of W 480'	27			26	97	No	270			270			90				
Kenneth Clerd		N10 acs. of SE¼ of SW¼	27			10		No	100			100			33				
Harold R. Sweet		E100' of W480' of SE¼ of SW¼	27			3	03	No	30			30			10				
Albert L. Menton		SW¼ of SE¼	27			40		Yes	80			80	16						
Lena Daniels		SW¼ of SW¼ of NW¼	28			20		No	60			60			20				
Albert L. Menton		NW¼ of NE¼	34			40		Yes	80			80	16						

Assessment of T

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Twp. OF Salem

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	Rate of State Taxes: State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rate of County Taxes: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	Rate of Town Taxes: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Fire Mills	Tel Mills	B.&B. Mills	Mills	Total Rate of Town Tax Mills
Un.			8937		1597	10534					1.56	21.4	8.5	26.4	17.9			84.2	5.	15.	1.		5.	5.	20.7		53.7
										N.4	6.54																

School District No.	Rate of School Taxes: Local 1 Mill Mills	Special Mills	State Loan Mills	Def. Mills	C.O. Mills	B.&B. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	Taxes Levied: Local 1 Mill	Special	State Loan	Def.	C.O.	B.&B.	Total School Taxes	All Other Taxes: Funds	Rate	Amounts
Un.	1.	15.		20.	5.	13	54	138.4	893	133398		17864	4466	11617	48323	State Revenue,		
	1.	30.		20.	5.	13	67.	208.4	160	4791		3194	799	2076	11020	State School,		
																Teachers Insurance,		
																State Debt—Non-Homestead,		4708
																State Debt—Homestead,		1643
																County Revenue,		32537
																County Road and Bridge,		8950
																County Welfare,		38324
																Bonds and Interest		18898
																Town Revenue,		5265
																Town Road and Bridge,		15795
																Town Drag,		1053
																Town State Loan,		
																Fire		5265
																Telephone		5265
																B. & G.		23901
																School Local 1 Mill,		1053
																School Special,		18189
																School State Loan,		
																Discretionary		21058
																Capital Outlay		5265
																Bond & Interest		13688
									1053	18189		21058	5265	13688	59253			51054

Total Number of Acres 44272

Total Levy, $ 51054

R. C. Pelzer

State of Minnesota, } ss. I, R. C. Pelzer Auditor of said County and State aforesaid, do hereby certify that the COUNTY OF CASS foregoing is a true and correct Schedule, showing the valuation of all the taxable property in the Twp. of Salem, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1925.

Witness my hand and official seal, this 17th day of December A. D. 1925

R. C. Pelzer County Auditor.

SEAL

Assessment of T

NAME OF OWNER

COLLECTIONS OF TAXES OF 1945, Town OF Salem, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1946	JUNE SETTLEMENT 1946	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State Revenue,											
State School,											
Teachers Insurance,											
State Debt—Non-Homestead,	8.17	15.89									
State Debt—Homestead,	2.14	6.50									
County Revenue,	29.32	89.11									
County Road and Bridge,	11.67	35.39									
County Welfare,	49.87	151.57									
County Bond and Interest,	24.52	74.53									
Town Revenue,	6.85	20.82									
Town Road and Bridge,	20.55	62.46									
Town Drag,	1.37	4.16									
Town State Loan,											
Fire	6.85	20.82									
Tel	6.85	20.82									
Tog											
B+D	31.10	94.52									
March											
School Local 1 Mill, 1.37	27	4.17									
School Special, 37.06	4.03	65.84									
School State Loan,											
Deficiency 27.40	5.38	83.28									
C.O. 6.84	1.34	20.82									
B+D. 17.81	3.50	54.13									
Unc											
1 Mill	1.10										
Special	33.03										
Deficiency	22.02										
C.O.	5.50										
B+D.	14.31										
	289.71	824.83									

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B+D.				TOTALS
MARCH SETTLEMENT	School District No. Un	.27	4.03		5.38	1.34	3.50				14.52
	Tru	1.10	33.03		22.02	5.50	14.31				75.96
	Totals	1.37	37.06		27.40	6.84	17.81				90.48
JUNE SETTLEMENT	School District No. Un	4.17	65.84		83.28	20.82	54.13				228.24
	Totals	4.17	65.84		83.28	20.82	54.13				228.24
NOVEMBER SETTLEMENT	School District No.										
	Totals										
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

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

Form 4 C.D. (Use pen and ink or typewriter)

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Assessor's Valuation)	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by Department of Taxation	Sold for Taxes
							Acres			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	C. J. + Maude J. Pasey		~~NE¼ of NE¼~~ Lot 1	1	143	26	40.04	Un												
2	" " "		~~NW¼ of NE¼~~ " 2				40.13													
3	" " "		SW¼ of NE¼				40													
4	State of Minnesota	Winfred C. + Lewis Bogle	SE¼ of NE¼				?													
5																				
6	Celia M. Godfrey	State of Minnesota	~~NE¼ of NW¼~~ " 3				40.22													
7			NW¼ of NW¼																	
8			SW¼ of NW¼																	
9	"	State of Minnesota	SE¼ of NW¼				40													
10																				
11	Geo. E. Godfrey		NE¼ of SW¼				40													
12	U. S. of America		NW¼ of SW¼																	SOLD FOR TAXES
13	U. S. of America		SW¼ of SW¼																	
14	U. S. of America		SE¼ of SW¼																	
15																				
16	U. S. of America		NE¼ of SE¼																	
17	Geo. E. Godfrey		NW¼ of SE¼				40													SOLD FOR TAXES
18	State of Minnesota		SW¼ of SE¼																	
19	U. S. of America		SE¼ of SE¼																	
20																				

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 76.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65.4 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		98			1896	64			1960	PAID IN FULL	JUN 10 1946											
2		70			1354	46			1400	PAID IN FULL	JUN 10 1946	5732		47 60								
3		70			1354	46			1400	PAID IN FULL	JUN 10 1946											
4																						
5																						
6		70			1354	46			1400	Forfeited												1400 Cancel
7																						
8																						
9		70			1354	46			1400	Forfeited												1400 Cancel.
10																						
11		70			1354	46			1400											1400		
12																						
13																						
14																						
15																						
16																						
17		70			1354	46			1400											1400		
18																						
19																						
20																						
		518			10020	340			10360													

Form 4 CD. Assessor's Office, Cass Co., Minn.

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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	Inside or Outside Homestead: Yes or No	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 Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Equal to 20% at 100% 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	State of Minnesota		~~N E ¼ of N E ¼~~	Lot 1	2	143	26														
2	State of Minnesota		~~N W ¼ of N E ¼~~	"	2																
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼																		
5																					
6	State of Minnesota		~~N E ¼ of N W ¼~~	"	3																
7	State of Minnesota		~~N W ¼ of N W ¼~~	"	4																
8	State of Minnesota		S W ¼ of N W ¼																		
9	State of Minnesota		S E ¼ of N W ¼																		
10																					
11			N E ¼ of S W ¼																		
12	State of Minnesota		N W ¼ of S W ¼																		
13	State of Minnesota		S W ¼ of S W ¼																		
14	State of Minnesota		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	State of Minnesota		S W ¼ of S E ¼																		
19	Bertel Christianson		S E ¼ of S E ¼				40														
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 41 Rate 41 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption .....Mills ($ cts.)	State Tax on Non-Homestead 63.4 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
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11																						
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13																						
14																						
15																						
16																						
17																						
18																						
19		70		1354	46				140-49	PAID IN FULL MAY - 9 1946		5082		1400 ✓								
20		70		1354	46				1400													

FORM 4 C.D. BLUE RIB 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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

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	Inside Homestead Yes or No	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 Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	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 Department of Taxation (Dollars)	Sold for Taxes
Thos. H. Strizjeck	Margaret R. Scott	1 ~~NE ¼ of NE ¼~~ Lot 1	3	143	26	53		Yes											Abate SOLD FOR TAXES
" " " "		2 NW ¼ of NE ¼																	
" " " "		3 ~~SW ¼ of NE ¼~~ - 2				37.55													Abate #2514 SOLD FOR TAXES
" " " "		4 SE ¼ of NE ¼				40													Abate #2814 SOLD FOR TAXES
		5																	
		6 NE ¼ of NW ¼																	
		7 NW ¼ of NW ¼																	
		8 SW ¼ of NW ¼																	
		9 SE ¼ of NW ¼																	
		10																	
Thos. H. Strizjeck	Margaret R. Scott	11 ~~NE ¼ of SW ¼~~ - 3				55													Abate SOLD FOR TAXES
		12 NW ¼ of SW ¼																	
		13 SW ¼ of SW ¼																	
		14 SE ¼ of SW ¼																	
		15																	
" "	Margaret R. Scott	16 NE ¼ of SE ¼				40													Abate SOLD FOR TAXES
" "	" " " "	17 NW ¼ of SE ¼				40													Abate #2545
" "	" " " "	18 SW ¼ of SE ¼				40													#2814
" "	" " " "	19 SE ¼ of SE ¼				40													" " SOLD FOR TAXES
		20																	
						345.55													

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 44 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.34 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty	November Settlement 1946 ($ cts.)	Penalty	Collections to First Monday in January 1947 ($ cts.)	Penalty	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	44			852	28			880 14	PAID IN FULL	Dec 6 1946	12317						$80				Abate 3138
2																					
3	30			580	20			600 13	PAID IN FULL	Dec 6 1946	12317						12 78				Abate 3138
4	H 35 / 56			678 / 1084	36			678 / 1120	PAID IN FULL	Dec 6 1946											4.42 - Abated
5																					
6																					
7																					
8																					
9																					
10																					
11	44			852	28			880 14	PAID IN FULL	Dec 6 1946	12317						880				Abate 3138
12																					
13																					
14																					
15																					
16	H 35 / 56			678 / 1084	36			678 / 1120	PAID IN FULL	Dec 6 1946											4.42 - Abated
17	39			620	20			640	PAID IN FULL	Dec 6 1946	12317						6 54				Abate 3138
18	H 35 / 56			658 / 1084	36			658 / 1120	PAID IN FULL	Dec 6 1946											4.62 - Abated
19	H 35 / 56			678 / 1084	36			678 / 1120	PAID IN FULL	Dec 6 1946											4.42 "
20																					
	374			7240	240			7480													

Form 4 CD. BLUE BLACK 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.

Cass County, Minnesota, for Taxes for the Year 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Individual Homestead Yes or No	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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1			N E ¼ of N E ¼																		
2			N W ¼ of N E ¼																		
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼																		
5																					
6			N E ¼ of N W ¼																		
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9			S E ¼ of N W ¼																		
10																					
11			N E ¼ of S W ¼																		
12			N W ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
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			S E ¼ of S E ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1													1																
2													2																
3													3																
4													4																
5													5																
6													6																
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17													17																
18													18																
19													19																
20													20																

Form 4 C.D. Miller Davis 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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

		DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATION							EQUALIZED VALUES																													
										STRUCTURES & IMPROVEMENTS																																			
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. School District	Individual Homestead Yes or No	True and Full Value of Lands Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery (Not manually Attached to Real Estate)	Total True and Full Value of Lands Including Structures and Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20% (Class 3B)	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	SOLD FOR TAXES
							Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		1	N E ¼ of N E ¼	5	143	26				Yes											
		2	N W ¼ of N E ¼																		
		3	S W ¼ of N E ¼																		
		4	S E ¼ of N E ¼																		
		5																			
U. S. of America		6	~~N E ¼ of N W ¼~~ Lot 1																		
		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	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	N W 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 DEPARTMENT OF TAXATION																																											
	District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		Rate and Tax Less Homestead Exemptions ..... Mills		State Tax on Non-Homestead ..... Mills		TOTAL GENERAL TAX		SPECIAL TAXES										TOTAL TAXES			PAID	WHEN PAID			Number of Receipt	March Settlement 1946		June Settlement 1946		Penalty		November Settlement 1946		Penalty		Collections to First Monday in January 1947		Penalty		Delinquent on First Monday in January 1947		Total Delinquent Tax and Penalty		REMARKS
	Dollars		Dollars		Dollars		Dollars		$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.				Month	Day	Year		$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	$	cts.	
1																										1																					
2																										2																					
3																										3																					
4																										4																					
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20																										20																					

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
	State of Minnesota		1	~~NE¼ of NE¼~~ Lot 1	6	143	26				Yes											
	State of Minnesota		2	~~NW¼ of NE¼~~ " 2																		
	State of Minnesota		3	SW¼ of NE¼																		
	State of Minnesota		4	SE¼ of NE¼																		
			5																			
	State of Minnesota		6	NE¼ of NW¼																		
			7	NW¼ of NW¼																		
			8	SW¼ of NW¼																		
			9	SE¼ of NW¼																		
			10																			
			11	NE¼ of SW¼																		
			12	NW¼ of SW¼																		
	State of Minnesota		13	~~SW¼ of SW¼~~ " 7																		
	State of Minnesota		14	SE¼ of SW¼																		
			15																			
			16	NE¼ of SE¼																		
			17	NW¼ of SE¼																		
	State of Minnesota		18	SW¼ of SE¼																		
			19	SE¼ of SE¼																		
			20																			

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1														1													
2														2													
3														3													
4														4													
5														5													
6														6													
7														7													
8														8													
9														9													
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14														14													
15														15													
16														16													
17														17													
18														18													
19														19													
20														20													

Form 4 CD. [illegible]

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION: 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 Personally 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 $1000 at 20% 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1			N E ¼ of N E ¼	7	143	26			Un												
2	U. S. of America		N W ¼ of N E ¼																		
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼																		
5																					
6	U. S. of America		N E ¼ of N W ¼																		
7	State of Minnesota		N W ¼ of N W ¼																		
8	U. S. of America		~~S W ¼ of N W ¼~~ Lot 2																		
9	State of Minnesota		S E ¼ of N W ¼																		
10																					
11	State of Minnesota		N E ¼ of S W ¼																		
12	State of Minnesota		N W ¼ of S W ¼																		
13	State of Minnesota		S W ¼ of S W ¼																		
14	State of Minnesota		S E ¼ of S W ¼																		
15																					
16			N E ¼ of S E ¼																		
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																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption .....Mills ($ cts.)	State Tax on Non-Homestead .....Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1													1													
2													2													
3													3													
4													4													
5													5													
6													6													
7													7													
8													8													
9													9													
10													10													
11													11													
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13													13													
14													14													
15													15													
16													16													
17													17													
18													18													
19													19													
20													20													

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

Form 4 C.D. with new cover, sheets 8

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 Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Improvements 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 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 Buildings, 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	State Land		N E ¼ of N E ¼	$	143	26				Yes											
2			N W ¼ of N E ¼																		
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼ Lake																		
5																					
6			N E ¼ of N W ¼																		
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9			S E ¼ of N W ¼																		
10																					
11			N E ¼ of S W ¼																		
12			N W ¼ of S W ¼																		
13			S W ¼ of S W ¼																		
14			S E ¼ of S W ¼																		
15																					
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			S E ¼ of S E ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemptions ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
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 C.D. BUFF-DATE 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 $1600, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hlfds	No. School District	Individual Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of 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 $1,600 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1			N E ¼ of N E ¼	9	143	26				Un											
2			N W ¼ of N E ¼																		
3			S W ¼ of N E ¼																		
4			S E ¼ of N E ¼																		
5																					
6			N E ¼ of N W ¼																		
7			N W ¼ of N W ¼																		
8			S W ¼ of N W ¼																		
9			S E ¼ of N W ¼																		
10																					
11			N E ¼ of S W ¼																		
12	State of Minnesota		~~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 DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1														1													
2														2													
3														3													
4														4													
5														5													
6														6													
7														7													
8														8													
9														9													
10														10													
11														11													
12														12													
13														13													
14														14													
15														15													
16														16													
17														17													
18														18													
19														19													
20														20													

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

Form 4 CD—Half-page format, remarks

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	Duplicate Homestead Yes or No	ASSESSOR'S VALUATION: STRUCTURES & IMPROVEMENTS: 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 $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 Department of Taxation (Dollars)	SOLD FOR TAXES
	U. S. of America																				
	U. S. of America																				
	State of Minnesota																				
	State of Minnesota																				
	State of Minnesota																				
	Edward Nelson																				
	State of Minnesota																				
	Elmer W. + Marguerite A. Livingston																				
	E. W. Livingston																				
	Elmer W. Livingston																				

	SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres	100ths	Duplicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	SOLD FOR TAXES
1	NE ¼ of NE ¼	10	143	26			Yes											
2	NW ¼ of NE ¼																	
3	SW ¼ of NE ¼																	
4	SE ¼ of NE ¼																	
5																		
6	NE ¼ of NW ¼																	
7	NW ¼ of NW ¼																	
8	SW ¼ of NW ¼																	
9	SE ¼ of NW ¼																	
10																		
11	~~NE ¼ of SW ¼~~ Lot 3																	
12	~~NW ¼ of SW ¼~~																	
13	SW ¼ of SW ¼																	
14	SE ¼ of SW ¼				40													
15																		
16	NE ¼ of SE ¼																	
17	NW ¼ of SE ¼				40		Yes											
18	SW ¼ of SE ¼				40		"											
19	SE ¼ of SE ¼				40		"											
20																		

Cass County, Minnesota, for Taxes for the Year 1945.

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 56 Rate 46 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)									TOTAL TAXES ($ cts.)	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
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	# 87				1586												1586 14	PAID IN FULL	SEP 16 1946	10187				1586	40			
15																		15										
16																		16	2nd Half Paid	OCT 24 1945								
17	# 80				1548												1548 17	1st Half Paid	JUN 27 1946			774		774				
18	# 47				812												812 18	2nd Half Paid	OCT 24 1945	11315				406				
19	# 34				658												658 19	1st Half Paid	JUN 27 1946	7923		329		329				
20																		20	2nd Half Paid	OCT 24 1945								
	# 238				4604												4604		1st Half Paid	JUN 27 1946								

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 $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	Hmstd	No. School District	Indicate Homestead: Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands (Exclusive of Structures and Improvements)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery (Permanently Attached to Real Estate)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equal by the Department of Taxation	SOLD FOR TAXES
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	1	U. S. of America		NE ¼ of NE ¼	11	143	26				Un											
	2	State of Minnesota - Dept. Rur. Cr.		NW ¼ of NE ¼																		
	3	State of Minnesota		SW ¼ of NE ¼																		
	4	U. S. of America		SE ¼ of NE ¼																		
	5																					
	6	U. S. of America		NE ¼ of NW ¼																		
	7	U. S. of America		NW ¼ of NW ¼																		
	8	State of Minnesota		SW ¼ of NW ¼																		
	9	State of Minnesota		SE ¼ of NW ¼																		
	10																					
	11	U. S. of America		NE ¼ of SW ¼																		
	12	U. S. of America		NW ¼ of SW ¼																		
	13	U. S. of America		SW ¼ of SW ¼																		
	14	U. S. of America		SE ¼ of SW ¼																		
	15																					
	16	U. S. of America		NE ¼ of SE ¼																		
	17	U. S. of America		NW ¼ of SE ¼																		
	18	U. S. of America		SW ¼ of SE ¼																		
	19	U. S. of America		SE ¼ of SE ¼																		
	20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													1												
2													2												
3													3												
4													4												
5													5												
6													6												
7													7												
8													8												
9													9												
10													10												
11													11												
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14													14												
15													15												
16													16												
17													17												
18													18												
19													19												
20													20												

FORM 4 CD. HILLER BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1945.

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 Yes or No	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 Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota (Contr to Edg. B. Hille)		NE ¼ of NE ¼	12	143	26	40		24n												SOLD FOR TAXES
2	State of Minnesota (" John H. Hille)		NW ¼ of NE ¼																		SOLD FOR TAXES
3	State of Minnesota (" " ")		SW ¼ of NE ¼ South 60 acs.				60														SOLD FOR TAXES
4	~~State of Minnesota~~ (" Hy. ")		SE ¼ of NE ¼				40														
5	U. S. of America		N 20 acs of NW ¼ of NE ¼																		
6	U. S. of America		NE ¼ of NW ¼																		
7	U. S. of America		NW ¼ of NW ¼																		
8	Earl H + Dulare H. Mann		SW ¼ of NW ¼				40														
9	U. S. of America		SE ¼ of NW ¼																		SOLD FOR TAXES
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	U. S. of America		NW ¼ of SW ¼																		
13	U. S. of America		SW ¼ of SW ¼																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	U. S. of America		NW ¼ of SE ¼																		
18	U. S. of America		SW ¼ of SE ¼																		
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							180														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 40				774				774	PAID IN FULL	MAY 28 1946	1439		774 ✓								
2																						
3	H 63				1218				1218	PAID IN FULL	MAY 28 1946	1439		1218 ✓								
4	H 111				2148				2148	PAID IN FULL	MAY 28 1946	1439		2148 ✓								
5																						
6																						
7																						
8	70				1354	46			1400													
9																				1400		
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20	H 314																					
	70				5494	46			5540													
	284																					

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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures, Logs and Other Structures	True and Full Value of Machinery not permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America			NE ¼ of NE ¼	13	143	26				Un											
2	U. S. of America			NW ¼ of NE ¼																		
3	Chas. J. + Mary P. Swanson	State of Minnesota		SW ¼ of NE ¼				40														SOLD FOR TAXES
4	" " "	State of Minnesota		SE ¼ of NE ¼				40														SOLD FOR TAXES
5																						
6	U. S. of America			NE ¼ of NW ¼																		
7	U. S. of America			NW ¼ of NW ¼																		
8	U. S. of America			SW ¼ of NW ¼																		
9	U. S. of America			SE ¼ of NW ¼																		
10																						
11	~~State of Minnesota~~	Orville E. Menter + Bonnie Menter		NE ¼ of SW ¼																		
12	~~State of Minnesota~~	" " "		NW ¼ of SW ¼																		
13	~~State of Minnesota~~	" " "		SW ¼ of SW ¼																		
14	~~State of Minnesota~~	" " "		SE ¼ of SW ¼																		
15																						
16	U. S. of America			NE ¼ of SE ¼																		
17	U. S. of America			NW ¼ of SE ¼																		
18	U. S. of America			SW ¼ of SE ¼																		
19	U. S. of America			SE ¼ of SE ¼																		
20																						

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	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 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																					
2																					
3	98		1896	64				1960	Forfeited												
4	98		1896	64				1960	Forfeited										1960	Canc	
5																			1960	Canc	
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
	196		3792	128				3920													

FORM L C D. MILLER DATA COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1945.

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 Yes or No	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 Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	14	143	26				Un											
2	U. S. of America		NW ¼ of NE ¼																		
3	U. S. of America		SW ¼ of NE ¼																		
4	U. S. of America		SE ¼ of NE ¼																		
5																					
6	U. S. of America		NE ¼ of NW ¼																		
7	U. S. of America		NW ¼ of NW ¼																		
8	U. S. of America		SW ¼ of NW ¼																		
9	U. S. of America		SE ¼ of NW ¼																		
10																					
11	U. S. of America		NE ¼ of SW ¼																		
12	U. S. of America		NW ¼ of SW ¼																		
13	E. E. Menton		SW ¼ of SW ¼				40														
14	State of Minnesota		SE ¼ of SW ¼																		
15																					
16	Edith Shoemaker		NE ¼ of SE ¼				40														
17	U. S. of America		NW ¼ of SE ¼																		
18	U. S. of America		SW ¼ of SE ¼																		
19	Edith Shoemaker		SE ¼ of SE ¼				40														
20																					
							120														

	Valuations by Schools Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 1466 Rate 42.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13	H 87				1586							1586	PAID IN FULL	MAY 24 1946	6256		1586								
14																									
15																									
16	H 43				812							812	First Paid Balance Paid	NOV 3 1946 1946											
17																									
18																				1042					
19	H 90				1742							1742	First Paid Balance Paid	NOV 1 2 1946		1047 9 1047 9				15 17	77				~~Bal due~~ ~~10 00~~
20																									
	H 214				4140							4140													

Form 4 C.D. [illegible]

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	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 Department of Taxation (Dollars)	Sold for Taxes
1	Emma Peterson	Elmer & Margaret Livingston	NE¼ of NE¼	15	143	26	40			Yes											
2	" " " "	"	NW¼ of NE¼				40			"											
3	W. M. + P. Ry. Co.		SW¼ of NE¼				40														
4	U. S. of America		SE¼ of NE¼																		
5																					
6	Myron Jacobson		NE¼ of NW¼				40														
7	State of Minnesota		NW¼ of NW¼																		
8	State of Minnesota		SW¼ of NW¼																		
9	State of Minnesota		SE¼ of NW¼																		
10																					
11	Ted C. + Marie Jacobson		NE¼ of SW¼				40														
12	Donald M. + Dorothy A. Jacobson		NW¼ of SW¼				40														SOLD FOR TAXES
13	" " "		SW¼ of SW¼				40														
14	Martin + Lloyd Woodhouse		SE¼ of SW¼ less ~~[illegible]~~ N.99 rds S.157 rds W 80 rds of E 40 rds				39														
15	Clifford Lind	Ella G. Moyer	~~[illegible]~~ of SE of SW N.99 rds S.157 rds W 80 rds of E 40 rds				1														SOLD FOR TAXES
16	U. S. of America		NE¼ of SE¼																		
17	Bertel Christianson		NW¼ of SE¼				40														
18	Ebenezer E. Menton		SW¼ of SE¼				40														
19	E. E. Menton		SE¼ of SE¼				40														
20																					

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 144 Rate 41 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65.4 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	H 43				812				812	2nd Half Paid	OCT 24 1946	7828		11 31 ✓		11 31 ✓						
2	H 75				1450				1450	1st Half Paid	JUN 27 1946											
3	H 70				1354				1354	2nd Half Paid	OCT 24 1946	11316										
4										1st Half Paid	JUN 21 1946											
5										PAID IN FULL	MAY - 9 1946	5658		13 54 ✓								
6	H 50				968				968	PAID IN FULL	SEP 16 1946	7587				9 68 ✓	29					
7																						
8																						
9																						
10																						
11	H 74				1432				1432													
12	H 43				812				812	PAID IN FULL	FEB 13 1946	1506	24 56									
13	H 85				1644				1644	PAID IN FULL	FEB 13 1946											
14	115				2224	76			2300											2300	2530	
15	H 57				1006				1006	PAID IN FULL	JUL 11 1946	8915		1006 ✓								
16																						
17	H 59				1142				1142	PAID IN FULL	MAY - 9 1946	5658		1142 ✓								
18	H 43				812				812	PAID IN FULL	MAY 24 1946	6256		812 ✓								
19	H 160				2096				2096	PAID IN FULL	MAY 24 1946	6256		2096 ✓								
20	H 75																					
	115				1675	76			16828													
	866																					

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

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	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 Attachable to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	State of Minnesota		NE ¼ of NE ¼	16	143	26				Yes												
2			NW ¼ of NE ¼																			
3			SW ¼ of NE ¼																			
4	State of Minnesota		SE ¼ of NE ¼																			
5																						
6	State of Minnesota		NE ¼ of NW ¼																			
7			NW ¼ of NW ¼																			
8	W. H. Johnston		SW ¼ of NW ¼				40															
9	State of Minnesota		SE ¼ of NW ¼																			
10	State of Minnesota																					
11	State of Minnesota		NE ¼ of SW ¼																			
12			NW ¼ of SW ¼																			
13	Charley Woodhouse		SW ¼ of SW ¼				40															
14	~~A. L. Coleman~~ State of Minnesota		SE ¼ of SW ¼				40															
15	State of Minnesota																					
16	State of Minnesota		NE ¼ of SE ¼																			
17			NW ¼ of SE ¼																			
18	A. L. Coleman		SW ¼ of SE ¼				40															
19	Donald Jacobson		SE ¼ of SE ¼				40															
20																						

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2444 Rate 46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes				Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8	H 48				812							812	PAID IN FULL	JUN 4 1946	5867		812 ✓									
9																										
10																										
11																										
12																										
13	236				4566	154 ½						4720	Balance Paid	OCT 1 4 1946	10440				28.00 ✓							
14	H 50				968							968	Balance Paid	JUN 2 1 1946	7369		23.20 ✓									
15													Paid by State Chap 374, Laws 41						8.03 ✓						968 Cons.	
16																										
17																										
18	H 50				968							968	PAID IN FULL	JUN 1 4 1946	7264		968 ✓									
19	H 16				310							310	PAID IN FULL	MAY 2 0 1946	5177		310 ✓									
20																										
	H 158 236 394				7624	154						7778														

Form 4 C.D. Assessor's Office

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	Hills	No. School District	Indicate Homestead Yes or No	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 (or assessed value equal to Real Estate) (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Assessed Value of 20 per cent Class III (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by Equalization Review (Dollars)	Total Assessed Value as Equalized by Equalization Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
1	State of Minnesota		NE ¼ of NE ¼	17	143	26				Un										
2	State of Minnesota		NW ¼ of NE ¼																	
3	State of Minnesota		SW ¼ of NE ¼																	
4	H. H. Johnston		SE ¼ of NE ¼				40													
5																				
6	U. S. of America		NE ¼ of NW ¼																	
7	U. S. of America		NW ¼ of NW ¼																	
8	U. S. of America		SW ¼ of NW ¼																	
9	U. S. of America		SE ¼ of NW ¼																	
10																				
11	U. S. of America		NE ¼ of SW ¼																	
12	U. S. of America		NW ¼ of SW ¼																	
13	First State Bank, Cayhuwa	Frank & Lena Godfrey	SW ¼ of SW ¼				40													
14	" " " "		SE ¼ of SW ¼				40													
15																				
16	Harry A. 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													

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 18 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1										1													
2										2													
3										3													
4	H 47			8 12					8 12 v	4	PAID IN FULL MAR 8 1946		5867		8 12 v								
5										5													
6										6													
7										7													
8										8													
9										9													
10										10													
11										11													
12										12													
13	84			16 26	56				16 82	13	PAID IN FULL MAY - 9 1946		4876		33 64 v								
14	84			16 26	56				16 82	14	PAID IN FULL MAY - 9 1946												
15										15													
16	56			10 84	36				11 20	16											11 20		
17	70			13 54	46				14 00	17											14 00		
18	98			18 96	64				19 60	18											19 60		
19	98			18 96	64				19 60	19											19 60		
20	H 47 440 537			102 94	322				106 16	20													

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

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	Hundredths	No School District	Indicate Homestead Yes No	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 3 (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 County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼				18	143.26		Un										
2	U. S. of America		NW ¼ of NE ¼																	
3	U. S. of America		SW ¼ of NE ¼																	
4			SE ¼ of NE ¼																	
5	U. S. of America																			
6	State of Minnesota		NE ¼ of NW ¼																	
7	State of Minnesota		~~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	U. S. of America																			
11	U. S. of America		NE ¼ of SW ¼																	
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																	
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																	
14			SE ¼ of SW ¼																	
15	State of Minnesota	(Conv. to Robert Hare)																		
16	L. A. Page, Jr.		NE ¼ of SE ¼				2													
17	Robert Hare		NW ¼ of SE ¼				40													
18	" "		SW ¼ of SE ¼				40													
19			SE ¼ of SE ¼				40													
20							120													

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 44 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
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	56				1084	36			1120	17	2nd Half Paid / 1st Half Paid	NOV 5 1946 / JUL 12 1946	11693 / 89920	560 ✓		560						
18	H 59				1142				1142	18										1142		
19	H 50				968				968	19										968	No. 65	
20	H 109 56 165				3194	36			3230	20												

SOLD FOR TAXES

SOLD FOR TAXES

Form 4 C.D. (Rev. 1st Series) 1945

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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	Implements Homestead Yes or No	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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	U. S. of America		NE ¼ of NE ¼	19	143	26				Un												
2	U. S. of America		NW ¼ of NE ¼																			
3	U. S. of America		SW ¼ of NE ¼																			
4	U. S. of America		SE ¼ of NE ¼																			
5																						
6	State of Minnesota	~~(County of Eldon Bartlett)~~ State of Minnesota	NE ¼ of NW ¼				40															
7	State of Minnesota		~~NW ¼ of NW ¼~~ Lot 1																			
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																			
9	U. S. of America		SE ¼ of NW ¼																			
10																						
11	U. S. of America		NE ¼ of SW ¼																			
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																			
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																			
14	U. S. of America		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															
18	State of Minnesota		SW ¼ of SE ¼																			
19	State of Minnesota		SE ¼ of SE ¼																			
20																						
							80															

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate 43 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes				Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1													1													
2													2													
3													3													
4													4													
5													5													
6		106			2050	70						2120	6	Cont. Defaulted	11-6-45										2120 Canc.	
7													7													
8													8													
9													9													
10													10													
11													11													
12													12													
13													13													
14													14													
15													15													
16													16													
17		70			1354	46						1400	17	2nd Half Paid 1st Half Paid	NOV 5 1946 JUL 9	11573 7720		700		700						
18													18													
19													19													
20													20													
		176			3404	116						3520														

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

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	Hundredths	No. School District	Indicate Homestead Yes or No	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 Otherwise 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 Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
Oliver L. Thomas & Edith M. Thomas		1	N E ¼ of N E ¼	20	143	26	40	7m													
State of Minnesota		2	N W ¼ of N E ¼																		
U. S. of America		3	S W ¼ of N E ¼																		
Clover Belt Land Co.		4	S E ¼ of N E ¼				40														
		5																			
State of Minnesota		6	N E ¼ of N W ¼																		
U. S. of America		7	N W ¼ of N W ¼																		
U. S. of America		8	S W ¼ of N W ¼																		
U. S. of America		9	S E ¼ of N W ¼																		
		10																			
U. S. of America		11	N E ¼ of S W ¼																		
U. S. of America		12	N W ¼ of S W ¼																		
U. S. of America		13	S W ¼ of S W ¼																		
U. S. of America		14	S E ¼ of S W ¼																		
		15																			
John O. Nimlos & Phebe A. Nimlos		16	N E ¼ of S E ¼				40														
" " " "		17	N W ¼ of S E ¼				40														
U. S. of America		18	S W ¼ of S E ¼																		
Albert L. Moore		19	S E ¼ of S E ¼				40														
		20																			
							200														

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 146 Rate 49 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	11 59				11 42				11 42	PAID IN FULL	JUL	3	1946	7997		11 42 ✓								
2										2														
3										3														
4	14 76				14 70				14 70	PAID IN FULL	JUL	3	1946	7997		14 70 ✓								
5										5														
6										6														
7										7														
8										8														
9										9														
10										10														
11										11														
12										12														
13										13														
14										14														
15										15														
16	3 78				53 78	1 87			55 60	16 2nd Half Paid / 1st Half Paid	OCT / JUL	10 / 12	1945 / 1945		89 19	36 21 ✓		56 21 ✓						
17	84				16 26	56			16 82	17 2nd Half Paid / 1st Half Paid	OCT / JUL	10 / 12	1945 / 1945											
18										18														
19	168				33 50	1 10			33 60	19 PAID IN FULL	APR	24	1946	4545		33 60 ✓								
20										20														
	14 135				128 66	3 48			132 14															
	530																							
	665																							

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1945.

Form 4 CD. MUNICIPAL PRINTING, 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 $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	Dwelling Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands and Other 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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	Federal Farm State Bank	State of Minnesota	NE ¼ of NE ¼	21	143	26	40		144												SOLD FOR TAXES
2	Ted C. + Marie Jacobson		NW ¼ of NE ¼				40														SOLD FOR TAXES
3	Harry E. Boyle	U. S. of America	SW ¼ of NE ¼				40														SOLD FOR TAXES
4			SE ¼ of NE ¼																		
5																					
6	Harry A. White		NE ¼ of NW ¼				40														SOLD FOR TAXES
7	" "		NW ¼ of NW ¼				40														SOLD FOR TAXES
8	Oliver L. Thomas	Floyd H. Van Campen	SW ¼ of NW ¼				40														SOLD FOR TAXES
9	" "	" "	SE ¼ of NW ¼				40														SOLD FOR TAXES
10																					
11	Orin N. Nimlos	Elwood Horchino	NE ¼ of SW ¼				40														
12	" "	" "	NW ¼ of SW ¼				40														
13	Ruth + Vernon Burgeson		SW ¼ of SW ¼				40														Abst. #2715
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	O. Clifford Haldahl		NW ¼ of SE ¼				40														SOLD FOR TAXES
18	U. S. of America		SW ¼ of SE ¼																		
19	U. S. of America		SE ¼ of SE ¼																		
20																					
							440														

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 144 Rate 42 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1		116			2244	76			2320	1	Forfeited												
2		53			1026	34			1060	2											2320		Canc
3		84			1626	56			1682	3											1060		
4										4											1682		
5										5													
6		98			1896	64			1960	6													
7		98			1896	64			1960	7											1960		
8		138			2670	90			2760	8	PAID IN FULL	JUN 12 1946	7254		1442						1960		
9		84			1626	56			1682	9	PAID IN FULL	JUN 12 1946									2760		
10										10													
11		84			1626	56			1682	11													
12		137			2650	90			2740	12											1682	J	1850
13		476			1470				1470	13	PAID IN FULL	JUL 5 1946	7496		1470						2740	J	3014
14										14													
15										15													
16										16													
17		113			2186	74			2260	17											2260		
18										18													
19										19													
20										20													
		476 1005 1081			20916	660			21576														

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

Form 4 C.D. (Must be in duplicate, typewritten)

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 Yes or No	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 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 Department of Taxation (Dollars)	Sold for Taxes
1	E. E. Menton		NE ¼ of NE ¼	22	143	26	40	Tow												
	~~State of Minnesota~~	E. E. Menton & Hazel W. Menton 12/14/45	less 1 acre town Hall																	
2	John B. ~~Makowsky~~	Makowsky	NW ¼ of NE ¼				40													
3	" "		SW ¼ of NE ¼				40													
4			SE ¼ of NE ¼				40													SOLD FOR TAXES
5																				
6	Elizabeth & Eva Helland		NE ¼ of NW ¼ less 1 acre school				39													
7	State of Minnesota		NW ¼ of NW ¼																	
8	U. S. of America		SW ¼ of NW ¼																	
9	U. S. of America		SE ¼ of NW ¼																	
10																				
11	U. S. of America		NE ¼ of SW ¼																	
12	U. S. of America		NW ¼ of SW ¼																	
13	U. S. of America		SW ¼ of SW ¼																	
14	U. S. of America		SE ¼ of SW ¼																	
15																				
16	U. S. of America		NE ¼ of SE ¼																	
17	U. S. of America		NW ¼ of SE ¼																	
18	U. S. of America		SW ¼ of SE ¼																	
19	U. S. of America		SE ¼ of SE ¼																	
20																				
							159													

	Variations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 44 Rate 42 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 65 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to Find Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on Find Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	H 47				812				812 11	PAID IN FULL	MAY 24 1946	6256		8 12								
2																						
3	H 86				1664				1664 3												1664	18 30
4	H 47				812				812 4												812	8 93
5																						
6	98				1896	64			1960 16	PAID IN FULL	NOV 11 1945	8917		1960								
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	H 170				5184	64			5248													
	98																					
	268																					

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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

		DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATION						EQUALIZED VALUES																							
										STRUCTURES & IMPROVEMENTS																												
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	Number of Acres of Land (100ths)	No. School District	Indicate Homestead Yes No	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Per-sonal Property Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Director of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	SOLD FOR TAXES																	
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		
U. S. of America		1	N E ¼ of N E ¼	23	143	26			141																													
State of Minnesota		2	N W ¼ of N E ¼																																			
U. S. of America		3	S W ¼ of N E ¼																																			
U. S. of America		4	S E ¼ of N E ¼																																			
		5																																				
State of Minnesota		6	N E ¼ of N W ¼																																			
U. S. of America		7	N W ¼ of N W ¼																																			
U. S. of America		8	S W ¼ of N W ¼																																			
U. S. of America		9	S E ¼ of N W ¼																																			
		10																																				
U. S. of America		11	N E ¼ of S W ¼																																			
U. S. of America		12	N W ¼ of S W ¼																																			
U. S. of America		13	S W ¼ of S W ¼																																			
U. S. of America		14	S E ¼ of S W ¼																																			
		15																																				
U. S. of America		16	N E ¼ of S E ¼																																			
U. S. of America		17	N W ¼ of S E ¼																																			
State of Minnesota		18	S W ¼ of S E ¼																																			
U. S. of America		19	S E ¼ of S E ¼																																			
		20																																				

	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 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills													Month	Day	Year												
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																		1															
2																		2															
3																		3															
4																		4															
5																		5															
6																		6															
7																		7															
8																		8															
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11																		11															
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14																		14															
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16																		16															
17																		17															
18																		18															
19																		19															
20																		20															

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

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.

			Description of Property						Assessor's Valuation						Equalized Values																			
In Whose Name Assessed	To Whom Transferred		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land		No. School District	Indicate Homestead Yes No	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of all Structures, Improvements and Machinery	Assessed Value of Homestead Lands up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Director of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold For Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 66 Rate 48 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 ..... Mills	Total General Tax	Special Taxes					Total Taxes	Paid	When Paid Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
							Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
U. S. of America		1	N E ¼ of N E ¼	24	143	26			Tn																									
State of Minnesota		2	N W ¼ of N E ¼																															
U. S. of America		3	S W ¼ of N E ¼																															
U. S. of America		4	S E ¼ of N E ¼																															
		5																																
Gladys M. McCord	State of Minnesota	6	N E ¼ of N W ¼				40															98		1896	64						1960	Forfeited										1960 Canc.
U. S. of America		7	N W ¼ of N W ¼																															
U. S. of America		8	S W ¼ of N W ¼																															
U. S. of America		9	S E ¼ of N W ¼																															
		10																																
U. S. of America		11	N E ¼ of S W ¼																															
U. S. of America		12	N W ¼ of S W ¼																															
U. S. of America		13	S W ¼ of S W ¼																															
U. S. of America		14	S E ¼ of S W ¼																															
		15																																
U. S. of America		16	N E ¼ of S E ¼																															
U. S. of America		17	N W ¼ of S E ¼																															
U. S. of America		18	S W ¼ of S E ¼																															
U. S. of America		19	S E ¼ of S E ¼																															
		20																																
							40															98		1896	64						1960												

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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes No	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 $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	SOLD FOR TAXES
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	U. S. of America		N E ¼ of N E ¼	25	143	26				Yes											
2	U. S. of America		N W ¼ of N E ¼																		
3	U. S. of America		S W ¼ of N E ¼																		
4	State of Minnesota		S E ¼ of N E ¼																		
5																					
6	U. S. of America		N E ¼ of N W ¼																		
7	U. S. of America		N W ¼ of N W ¼																		
8	U. S. of America		S W ¼ of N W ¼																		
9	U. S. of America		S E ¼ of N W ¼																		
10																					
11	U. S. of America		N E ¼ of S W ¼																		
12	U. S. of America		N W ¼ of S W ¼																		
13	U. S. of America		S W ¼ of S W ¼																		
14	U. S. of America		S E ¼ of S W ¼																		
15																					
16	U. S. of America		N E ¼ of S E ¼																		
17	State of Minnesota		N W ¼ of S E ¼																		
18	State of Minnesota		S W ¼ of S E ¼																		
19			S E ¼ of S E ¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES					TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ 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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands and Other 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, and 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 as Assessed 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	U. S. of America		N E ¼ of N E ¼	26	143	26		4th												
2	U. S. of America		N W ¼ of N E ¼																	
3	U. S. of America		S W ¼ of N E ¼																	
4	U. S. of America		S E ¼ of N E ¼																	
5																				
6	U. S. of America		N E ¼ of N W ¼																	
7	U. S. of America		N W ¼ of N W ¼																	
8	U. S. of America		S W ¼ of N W ¼																	
9	U. S. of America		S E ¼ of N W ¼																	
10																				
11	State of Minnesota		N E ¼ of S W ¼																	
12	State of Minnesota		N W ¼ of S W ¼																	
13	State of Minnesota		S W ¼ of S W ¼																	
14	State of Minnesota		S E ¼ of S W ¼																	
15																				
16	U. S. of America		N E ¼ of S E ¼																	
17	U. S. of America		N W ¼ of S E ¼																	
18	State of Minnesota		S W ¼ of S E ¼																	
19	State of Minnesota		S E ¼ of S E ¼																	
20																				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption .....Mills ($ cts.)	State Tax on Non-Homestead .....Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1													1													
2													2													
3													3													
4													4													
5													5													
6													6													
7													7													
8													8													
9													9													
10													10													
11													11													
12													12													
13													13													
14													14													
15													15													
16													16													
17													17													
18													18													
19													19													
20													20													

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

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of Machinery Formerly 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 Department of Taxation (Dollars)	Sold for Taxes
1	U. S. of America		NE ¼ of NE ¼	27	143	26														
2	~~State of Minnesota~~ Geo. W. Collier		NW ¼ of NE ¼				40													
3	State of Minnesota		SW ¼ of NE ¼																	
4	U. S. of America		SE ¼ of NE ¼																	
5																				
6	U. S. of America		NE ¼ of NW ¼																	
7	U. S. of America		NW ¼ of NW ¼																	
8	U. S. of America		SW ¼ of NW ¼																	
9	U. S. of America		SE ¼ of NW ¼																	
10																				
11	State of Minnesota		NE ¼ of SW ¼																	
12	State of Minnesota		NW ¼ of SW ¼																	
13	Al Merton		SW ¼ of SW ¼				40													
14	~~Robert Deane~~ Reinhardt C. Pettner		E50' of W386' of S E ¼ of SW ¼				1.52													
15	Harold R. Sweet		E100' of W484' of SE¼ of SW¼				3.03													
16	U. S. of America		NE ¼ of SE ¼																	
17	State of Minnesota		NW ¼ of SE ¼																	
18	Albert L. Merton		SW ¼ of SE ¼				40													
19	U. S. of America		SE ¼ of SE ¼																	
20	Kenneth M. Clark		W. 10 ACS of SE¼ of SW¼				10													
	Carl R. Kading		East 840' of SE¼ of SW¼				25.45													

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 19.2 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													1												
2		33			6 38	22						6 60	2	PAID IN FULL JUL 1 9 1946	7180		6 60 ✓								
3													3												
4													4												
5													5												
6													6												
7													7												
8													8												
9													9												
10													10												
11													11												
12													12												
13	H 43			8 12								8 12 ✓	13												
14	53 / 90			10 26 / 17 42	34 / 60	Abatement #3953						10 60 / 28 02	14	Balance Paid Paid Paid Jan 21 1946	AUG - 8 1946 10307 / 3602	6 60			4 00 ✓				8 12 J 8 12	7.42 Abated
15	10			1 94	06							2 00	15	PAID IN FULL FEB 1 8 1946	1674	2 00									
16													16												
17													17												
18	H 16			3 10								3 10 ✓	18										3 10 J 3 41		
19													19												
20	33			6 38	22							6 60	20	PAID IN FULL JUN 13 1946 ~~PAID IN FULL JUN 11 1946~~	6173	~~7.42~~	6 60 ✓								
	H 58 / 166 / 224			43 34	1 10							44 44													

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

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	Structures & Improvements: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Lands and Other Structures	Structures & Improvements: True and Full Value of Machinery Not Actually Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value or 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 County Board of Review	Equalized Values: Total Assessed Value as Equalized by the Department of Taxation	Sold for Taxes
								Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	U. S. of America		1	NE¼ of NE¼	28	143	26				Un										
	State of Minnesota		2	NW¼ of NE¼																	
	State of Minnesota		3	SW¼ of NE¼																	
	U. S. of America		4	SE¼ of NE¼																	
			5																		
	U. S. of America		6	NE¼ of NW¼																	
	Wm. E. Hawkins		7	NW¼ of NW¼ less 2 ac. sold				39	50												
	Theresa V. Clemons	Dewitt Gary Administrator	8	N½ of SW¼ of NW¼ - 1½ ac.				18	50												
	U. S. of America		9	SE¼ of NW¼																	
	~~State of Minnesota~~	Lena Daniels	10	S½ of SW¼ of NW¼				20													
	U. S. of America		11	NE¼ of SW¼																	
	Paul Daniels		12	W½ of NW¼ of SW¼				20													
	U. S. of America		13	SW¼ of SW¼																	
	U. S. of America		14	SE¼ of SW¼																	
	State of Minnesota		15	S½ of NW¼ of SW¼				20													
	Mary Frances Lawrence Marjorie Johnson																				
	U. S. of America		16	NE¼ of SE¼																	
	U. S. of America		17	NW¼ of SE¼																	
	State of Minnesota		18	SW¼ of SE¼																	
	State of Minnesota		19	SE¼ of SE¼																	
	Jennie E. Sharples		20	1.5 ac. in SW corner of W½ of SW¼ of NW¼				1	50												
								119	50												SOLD FOR TAXES

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. Salem Rate 19.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1														
2										2														
3										3														
4										4														
5										5														
6										6														
7	H 114				22 06				22 06	7												22 06	2427	
8	H 63				12 18				12 18	8	PAID IN FULL	JUL 19 1946	918	12 18										
9										9														
10	20				3 86	14			4 00	10	PAID IN FULL	APR 30 1946	4787		4 00									
11										11														
12	67				12 96	44			13 40	12	PAID IN FULL	APR 30 1946	4787		13 40									
13										13														
14										14														
15	H 54				10 44				10 44	15	Forfeited													10 44 Canc.
16										16														
17										17														
18										18														
19										19														
20	H 23				4 44				4 44	20												4 44		
	H 254				65 74	58			66 57															
	87																							
	341																							

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.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value of Lands Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
1	Albert Pr Agnes M. Daniels Edward H. & Ida Pearl Legal	Murray	N½ of NE¼ of NE¼	29	143	26	19	52	2	N											
2	U. S. of America		NW¼ of NE¼																		
3	U. S. of America		SW¼ of NE¼																		
4	Shores Lake St. Park	Minn. Park Board	SE¼ of NE¼				37	52													SOLD FOR TAXES
5	Paul Daniels		S½ of NE¼ of NE¼				19	53													
6	U. S. of America		NE¼ of NW¼																		
7	U. S. of America		NW¼ of NW¼																		
8	U. S. of America		SW¼ of NW¼																		
9	U. S. of America		SE¼ of NW¼																		
10	State of Minnesota																				
11	U. S. of America		NE¼ of SW¼																		
12	U. S. of America		NW¼ of SW¼																		
13	M. J. Godfrey		SW¼ of SW¼				44	33													
14	" "		SE¼ of SW¼ less 1 ac. school				42	85													
15																					
16	Edward H. Rick		NE¼ of SE¼				38	66													
17	U. S. of America		NW¼ of SE¼																		
18	U. S. of America		SW¼ of SE¼																		
19	U. S. of America		SE¼ of SE¼																		
20																					

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 19 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty	November Settlement 1946 ($ cts.)	Penalty	Collections to First Monday in January 1947 ($ cts.)	Penalty	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1	H 86				1664				1664	PAID IN FULL	JUL 1 1 1946	8916		1664 ✓								
2																						
3																						
4	92				1780	60			1840	PAID IN FULL	JUN - 6 1948	6057		1840 ✓								
5	H 84				1626				1626	PAID IN FULL	APR 3 0 1946	4787		1626 ✓								
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13	H 129				2496				2496	2nd Half Paid / 1st Half Paid	NOV - 4 1946 / JUL 1 0 1946	9183		1857 ✓		1857 ✓						
14	H 63				1218				1218	2nd Half Paid / 1st Half Paid	NOV - 4 1946 / JUL 1 0 1946											
15																						
16	H 74				1432				1432											1432	1575	
17																						
18																						
19																						
20	H 436 / 92 / 528				10716	60			10776													

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

Form 4 C.D. — 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 Yes or No	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	Structures & Improvements: True and Full Value of Attached Machinery Pertaining to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation	Sold For Taxes
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	State of Minnesota																				
1	State of Minnesota		NE ¼ of NE ¼	30	143	26				Un											
2	State of Minnesota		NW ¼ of NE ¼																		
3	State of Minnesota		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		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~~ Lot 2																		
9	State of Minnesota		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~~ Lot 3																		
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																		
14	U. S. of America		SE ¼ of SW ¼																		
15																					
16	U. S. of America		NE ¼ of SE ¼																		
17	U. S. of America		NW ¼ of SE ¼																		
18	~~State of Minnesota~~	~~Leander Eugene Brown~~ Estate of Leo Eugene Brown	SW ¼ of SE ¼				40														
19	Clara Jensen Slater	Walter L. Brown	SE ¼ of SE ¼				40														
20																					

SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 42 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes				Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													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	11 55			1064								1064 48	PAID IN FULL JUL 11 1945		99/7							1064				
19	123			2380	80							2460 19	PAID IN FULL JUN 18 1946		6975							2460				
20													20													
	11 55 123 178			3444	80							3524														

Form 4 CD. WILLIAMS-BOYD 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 / 100ths)	No. School District	Individual Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Including 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	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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	U. S. of America	U. S. A	NE ¼ of NE ¼	31	143	26			Un												
2	Jacob Schmolke		NW ¼ of NE ¼				40													SOLD FOR TAXES	
3	State of Minnesota		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	Jacob Schmolke	U. S. A	NE ¼ of NW ¼				40													SOLD FOR TAXES	
7	Dominickus Ballweg		~~NW ¼ of NW ¼~~ Lot 1				40.37														
8	U. S. of America		~~SW ¼ of NW ¼~~ " 2																		
9	Jacob Schmolke	U. S. A	SE ¼ of NW ¼				40													SOLD FOR TAXES	
10																					
11	" "	U. S. A.	NE ¼ of SW ¼				40														
12	U. S. of America		~~NW ¼ of SW ¼~~ " 3																		
13	U. S. of America		~~SW ¼ of SW ¼~~ " 4																		
14	State of Minnesota		SE ¼ of SW ¼																		
15																					
16	Jens J. Opsahl	~~Transfer to Scott Anderson~~ Myron Jackson	NE ¼ of SE ¼ ✓				40		No												
17	" "	" " " "	NW ¼ of SE ¼				40														
18	U. S. of America		SW ¼ of SE ¼																		
19	U. S. of America		SE ¼ of SE ¼																		
20																					

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.25 Mills ($ cts.)	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
1																							
2	98				1896	64			1960	Cancel. Purchased by U. S. A. in 1939													1960 Cancel.
3																							
4																							
5																							
6	98				1896	64			1960	Cancel. Purchased by U. S. A. in 1939													1960 Cancel.
7	99				1916	66			1982	PAID IN FULL MAR 4 1946	3031	1982											
8																							
9	84				1626	56			1682	Cancel. Purchased by U. S. A. in 1939													1682 Cancel.
10																							
11	70				1354	46			1400	Cancel. Purchased by U. S. A. in 1939													1400 Cancel.
12																							
13																							
14																							
15																							
16	98				1896	64			1960	PAID IN FULL MAY 29 1946	5472			27.72 ✓									
17	42				812				812	PAID IN FULL MAY 29 1946													
18																							
19																							
20																							
	447 547 599				11396	360			11756														

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 1945.

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	Line	Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres)	No. School District	Indicate Homestead Yes or No	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District Rate 19.3 Mills (Dollars)	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead 6.54 Mills	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	June Settlement 1946	November Settlement 1946	Remarks
U. S. of America		1	NE ¼ of NE ¼	32	143	26		Un												
~~Leroy Brown~~		2	NW ¼ of NE ¼				40			SOLD FOR TAXES	85	16 44		16 44	2nd Half Paid / 1st Half Paid	OCT 16 1946 / JUN 18 1946	10992 / 6974	8 22	8 22	
U. S. of America		3	SW ¼ of NE ¼																	
U. S. of America		4	SE ¼ of NE ¼																	
		5																		
~~Charley Carlson~~		6	N½ of NE ¼ of NW ¼				20				57	11 02		11 02	PAID IN FULL	JUL 19 1946	9179	11 02		
U. S. of America		7	NW ¼ of NW ¼																	
~~Federal Land Bank, St Paul~~	Myron Jacobson	8	SW ¼ of NW ¼				40		No		298	57 66	1 94	59 60	PAID IN FULL	MAY 29 1946	5472	59 60		
U. S. of America		9	SE ¼ of NW ¼																	
U. S. of America		10	S½ of NE¼ of NW¼																	
U. S. of America		11	~~NE ¼ of SW ¼~~ Lot 2																	
~~Federal Land Bank, St Paul~~	Myron Jacobson	12	NW ¼ of SW ¼				40		No		106	20 50	70	21 20	PAID IN FULL	MAY 29 1946	5472	21 20		
U. S. of America		13	~~SW ¼ of SW ¼~~ " 1																	
		14	SE ¼ of SW ¼																	
		15																		
U. S. of America		16	NE ¼ of SE ¼																	
U. S. of America		17	NW ¼ of SE ¼																	
U. S. of America		18	~~SW ¼ of SE ¼~~ " 3																	
U. S. of America		19	SE ¼ of SE ¼																	
		20					160													
											H 147 / 404 / 546	105 67	2 64	108 26						

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

Form 4 C.D. — 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.

Cass County, Minnesota, for Taxes for the Year 1945.

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 Yes or No	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 Personal Property 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 Department of Taxation (Dollars)	Sold for Taxes
U. S. of America		1	N E ¼ of N E ¼	33	143	26			Un											
U. S. of America		2	N W ¼ of N E ¼																	
U. S. of America		3	S W ¼ of N E ¼																	
U. S. of America		4	S E ¼ of N E ¼																	
U. S. of America		5																		
U. S. of America		6	N E ¼ of N W ¼																	
Lillian Dale		7	N W ¼ of N W ¼				40													
U. S. of America		8	S W ¼ of N W ¼																	SOLD FOR TAXES
U. S. of America		9	S E ¼ of N W ¼																	
		10																		
U. S. of America		11	N E ¼ of S W ¼																	
U. S. of America		12	N W ¼ of S W ¼																	
U. S. of America		13	S W ¼ of S W ¼																	
U. S. of America		14	S E ¼ of S W ¼																	
		15																		
State of Minnesota		16	N E ¼ of S E ¼																	
U. S. of America		17	N W ¼ of S E ¼																	
U. S. of America		18	S W ¼ of S E ¼																	
U. S. of America		19	S E ¼ of S E ¼																	
		20					40													

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 19 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1														1														
2														2														
3														3														
4														4														
5														5														
6														6														
7		137			26 50	90							27 40	7											27 40			
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														
		137			26 50	90							27 40															

Assessment Roll and Tax List of Unplatted Real Property in the Town of Salem, Cass County, Minnesota, for Taxes for the Year 1945.

Form 4 C.D. ~~(Rev. 1944 Minnesota)~~

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 Yes or No	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 Dollars 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 Court (Board) (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	State of Minnesota		NE ¼ of NE ¼	34	143	26				Un											
2	Albert L. Menton		NW ¼ of NE ¼				40														
3	U. S. of America		SW ¼ of NE ¼																		
4	State of Minnesota		SE ¼ of NE ¼																		
5																					
6	State of Minnesota		NE ¼ of NW ¼																		
7	Al Menton		NW ¼ of NW ¼				40														
8	" "		SW ¼ of NW ¼				40														
9	" "		SE ¼ of NW ¼				40														
10																					
11	~~U. S. of America~~	J. H. Myers	NE ¼ of SW ¼																		
12	Al Menton		NW ¼ of SW ¼				40														
13	State of Minnesota		SW ¼ of SW ¼																		
14	A. L. Menton		SE ¼ of SW ¼				40														SOLD FOR TAXES
15																					
16	State of Minnesota		NE ¼ of SE ¼																		
17	State of Minnesota		NW ¼ of SE ¼																		
18	State of Minnesota		SW ¼ of SE ¼																		
19	State of Minnesota		SE ¼ of SE ¼																		
20							240														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 144 Rate 4.8 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1																						
2	H 16				310				310 ½											310	3.34	
3																						
4																						
5																						
6																						
7	H 47				812				812 ½											812	8.93	
8	H 66				1276				1276 ½											1276	14.04	
9	H 36				696				696 ½											696	7.66	
10																						
11	A	Not Sold Order Issued 7-24-46							17.60													17.60 paid
12	H 36				696				696 ½		PAID IN FULL SEP 5 1946	10473				17.60				696	7.66	
13																						
14	H 54				1044				1044 ½											1044		
15																						
16																						
17																						
18																						
19																						
20																						
	H 250				4834				4834													

Form 4 C.D. [illegible]

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.

Cass County, Minnesota, for Taxes for the Year 1945.

			DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATION						EQUALIZED VALUES																							
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100ths)	No. School District	Intending Homestead Yes or No	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 Personal 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 $1,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES		VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	District No. ..... Rate .... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
U. S. of America		1	N E ¼ of N E ¼	35	143	26		Un																															
U. S. of America		2	N W ¼ of N E ¼																																				
U. S. of America		3	S W ¼ of N E ¼																																				
U. S. of America		4	S E ¼ of N E ¼																																				
		5																																					
State of Minnesota		6	N E ¼ of N W ¼																																				
State of Minnesota		7	N W ¼ of N W ¼																																				
State of Minnesota		8	S W ¼ of N W ¼																																				
State of Minnesota		9	S E ¼ of N W ¼																																				
		10																																					
U. S. of America		11	N E ¼ of S W ¼																																				
U. S. of America		12	N W ¼ of S W ¼																																				
U. S. of America		13	S W ¼ of S W ¼																																				
U. S. of America		14	S E ¼ of S W ¼																																				
		15																																					
U. S. of America		16	N E ¼ of S E ¼																																				
State of Minnesota		17	N W ¼ of S E ¼																																				
U. S. of America		18	S W ¼ of S E ¼																																				
U. S. of America		19	S E ¼ of S E ¼																																				
		20																																					

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

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 / 100ths)	No. School District	Indicate Homestead Yes or No	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 Department of Taxation (Dollars)	SOLD FOR TAXES
	State of Minnesota		1 NE ¼ of NE ¼	36	14	326			Un											
	State of Minnesota		2 NW ¼ of NE ¼																	
	State of Minnesota		3 SW ¼ of NE ¼																	
	State of Minnesota		4 SE ¼ of NE ¼																	
			5																	
	State of Minnesota		6 NE ¼ of NW ¼																	
	State of Minnesota		7 NW ¼ of NW ¼																	
	U. S. of America		8 SW ¼ of NW ¼																	
	U. S. of America		9 SE ¼ of NW ¼																	
			10																	
	State of Minnesota		11 NE ¼ of SW ¼																	
	State of Minnesota		12 NW ¼ of SW ¼																	
	State of Minnesota		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																	
	State of Minnesota		17 NW ¼ of SE ¼																	
	State of Minnesota		18 SW ¼ of SE ¼																	
	State of Minnesota		19 SE ¼ of SE ¼																	
			20																	

Grand Total

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 19.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)				TOTAL TAXES ($ cts.)	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
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	H 33.64 N.H. 15.58 1932		Grand Totals				172804	State tax 3663				176466	20												