

Woodrow  
ASSESSMENT & TAX LIST  
1946



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1946.

Charles W. Outhert, Assessor of the Town of Woodrow. According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1946, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

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

EXTRACTS FROM LAWS RELATING TO THE LISTING OF PERSONAL PROPERTY.

(Section Numbers Refer to Minnesota Statutes 1945)

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...

Sec. 273.23. 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. 273.24. Manufacturers. Every manufacturer required to list his property shall be held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining...

Sec. 273.25. Estates of decedents. The personal property of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.26. 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. 273.27. Property moved between May and July. The owner of personal property removing from one county, town, or district to another...

Sec. 273.02. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof...

Sec. 273.03. Classification of property. Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified into the following classes...

Subdivision 2. Class 1. Iron ore whether mined or unmined and as a part of the real estate in which it is located...

Subdivision 3. Class 2. All agricultural products, except as provided by class three 'a', and class three 'b', stocks of merchandise of all sorts together with the furniture and fixtures used therewith...

Subdivision 4. Class 3. All direct products of the blast and open hearth for process, shall constitute class 3a and shall be valued and assessed at 15 per cent of the full and true value thereof...

Subdivision 5. Class 4. All property not included in the preceding classes shall constitute class three 'a' and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Subdivision 6. Class 5. All agricultural products, except as provided by class three 'a', and class three 'b', stocks of merchandise of all sorts together with the furniture and fixtures used therewith...

Subdivision 7. Class 6. All property not included in the preceding classes shall constitute class three 'a' and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Subdivision 8. Class 7. All property not included in the preceding classes shall constitute class three 'a' and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Subdivision 9. Class 8. All property not included in the preceding classes shall constitute class three 'a' and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 273.03, Minnesota Statutes 1945. 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 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.







Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the town of Woodrow in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul B. Jewell  
County Treasurer

Office of County Treasurer, Cass County, Minnesota

To \_\_\_\_\_, County Auditor:

Sir:—I herewith return to you the Tax List for the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1946, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,

County Treasurer

Auditor's Office, Cass County, Minnesota

I, \_\_\_\_\_ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the \_\_\_\_\_ of \_\_\_\_\_ for the year 1946.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1947.

(SEAL) \_\_\_\_\_ County Auditor

Auditor's Office, Cass County, Minnesota

194  
I hereby certify that on the first Monday in January 1948, I received of \_\_\_\_\_ County Treasurer the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1946; that I have compared the said list with the Statements received for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) \_\_\_\_\_ County Auditor

Printed Reel







COLLECTIONS OF TAXES OF 1947

Town

OF Woodrow

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead	3964	17098							
State Debt—Homestead,	944	4509							
County Revenue,	13672	65309							
County Road and Bridge,	6055	28922							
County Welfare,	25911	123775							
County Bond and Interest,	11133	53180							
Town Revenue,	3255	15550							
Town Road and Bridge,	6510	31099							
Town Drag,	651	3110							
Town State Loan,									
Fire	3255	15550							
Telephone	3255	15550							
School Local Mill,	651	3110							
School Special,	16789	64246							
School State Loan,									
Deficiency	9766	46649							
B. + J.	3256	15549							
	18685	89254							
<b>Total</b>	<b>127952</b>	<b>51240</b>							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C. D.	B. + J.	TOTALS
MARCH SETTLEMENT							
School District No. Un. A.	169	2540		2540	847	4859	10955
" " " Un. T. A.	482	14449		7226	2407	13826	38392
Totals	651	16989		9766	3256	18685	49347
JUNE SETTLEMENT							
School District No. Un. A.	1937	29050		29050	9683	55582	125302
" " " Un. T. A.	173	35196		17599	5866	33672	93506
Totals	3110	64246		46649	15549	89254	218808
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							

Printed Real



















































































































































































Assessment Roll and Tax List of Real Property in the Town of Woodrow

Form 4-C

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. Town or Lot Block Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
									Acres	Value	Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%				
State of Minnesota		Interlachen Lodge														
Nels P. Nelson			205				12					4		4		
			206				12					4		4		
			207				12					4		4		
Eather Sanderson			208				12					4		4		
Olmer A. Lamma Nelson			209				12					4		4		
Angeline E. Riedl			210				12					4		4		
			211				12					4		4		
			212				12					4		4		
			213				12					4		4		
S. M. Muthers			214				12					4		4		
			215				12					4		4		
			216				12					4		4		
State of Minnesota			217													
State of Minnesota			218													
Francis A. Nolan			219				12					4		4		
State of Minnesota			220													
Earnest T. Halinder & Brown Nelson			221				12					4		4		
			222				12					4		4		
State of Minnesota			223													
Sidney N. James			224				12					4		4		
							180					60		60		

Cass County, Minnesota, for Taxes for the Year 1946.

SOLD FOR TAXES	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 1947	June Settlement 1947	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS								
	District No.	District No.	District No.	District No.	District No.				Rate	Rate	Rate	Rate	Rate																					
	Dollars	Dollars	Dollars	Dollars	Dollars				Mills	Mills	Mills	Mills	Mills																					
1						72	02																											
2	SOLD FOR TAXES					72	02																											
3	SOLD FOR TAXES					72	02																											
4	SOLD FOR TAXES					72	02																											
5						72	02																											
6						72	02																											
7						72	02																											
8						72	02																											
9						72	02																											
10						72	02																											
11						72	02																											
12						72	02																											
13						72	02																											
14						72	02																											
15	SOLD FOR TAXES					72	02																											
16						72	02																											
17	SOLD FOR TAXES					72	02																											
18	SOLD FOR TAXES					72	02																											
19						72	02																											
20						72	02																											
						1080	30																											







































































































































IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE						
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Tr. or No	LAND Exclusive of Structures and Improvements		BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
<i>Lenox Stanley</i>		<i>Senio Am Sed Lodge</i>	10	2							10		10	2					2	2		
			11							10		10	2						2	2		
			12							20	120	140	4	40					44	44		
			1	3						20	150	170	4	50					54	54		
			2							10		10	2						2	2		
			3							10		10	2						2	2		
			4							10		10	2						2	2		
			5							10		10	2						2	2		
			3							10		10	2						2	2		
			4							10		10	2						2	2		
			5							10		10	2						2	2		
										100	225	325	20	75					325	325		
<i>Golden Stanley Margie</i>										9		9	3						3	3		
										10		10							10	10		

PROOF  
 Ass'd T&F  
 5x 40 = 200  
 3x 168 = 504  
 208 704

209 495 104 40 168 208

SOLD FOR TAXES	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 1947	June Settlement 1947	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Penalty	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS		
	District No.	District No.	District No.	District No.	District No.				Dollars	Dollars	Dollars														Dollars	Dollars
	Rate	Rate	Rate	Rate	Rate				Mills	Mills	Mills														Mills	Mills
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				78						78	1st Half Paid	MAY 26 1947												
	4	2				78						78	Balance Paid	AUG 30 1947												
	4	2				78						78	1st Half Paid	MAY 26 1947												
	4	2				78						78	Balance Paid	AUG 30 1947												
	4	2				972	34					1084	1st Half Paid	MAY 26 1947												
	4	2				972	34					1084	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
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	4	2				38						38	Balance Paid	AUG 30 1947												
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	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
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	4	2				38						38	1st Half Paid	MAY 26 1947												
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	4	2				38						38	1st Half Paid	MAY 26 1947												
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	4	2				38						38	1st Half Paid	MAY 26 1947												
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	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY 26 1947												
	4	2				38						38	Balance Paid	AUG 30 1947												
	4	2				38						38	1st Half Paid	MAY												































































































































































































































































































































Tabular Statement of Taxable Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 19\_\_\_\_

Tabular Statement of Taxable Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 19\_\_\_\_

Footings from Page	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS			
	Number of Acres of Land Assessed	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
						Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead					
20	519.42	2416	34812	99	37531	149	3086	207	140	33	17753			
21	478.85	2520	1860		1727	149	107	587	398		505		206	
22	400.00	1713	350	350	1580	211	172	336	240		412		840	
23	187.60	1191	600	600	1884	84	60	659	528		588		547	
24	461.00	3443	1290	1290	3751	298	230	1031	867		1097		743	
25	353.85	2813	2420	2420	4430	359	268	1146	1030		1298		1379	
26	409.33	3182	1198	1198	4274	496	400	700	1588		1158		1505	
27	340.10	2601	1127	1127	2987	256	199	816	664		863		1396	
28	369.60	2471	500	500	2236	146	110	747	562		678		1072	
29	320.00	1454	76	76	1116			570	372		372		893	
30	303.00	2977	1181	1181	3312			1376	1104		1104		510	
31	543.25	3872	1550	1550	4278	434	348	1064	846		1194		1386	
32	135.95	1108	800	800	1570			636	530		530		1498	
33	29.65	210	150	150	150			70	50		50		636	
34	140.45	1092	780	780	1092			367	260		260		70	
35	406.45	2637	700	700	2627	84	60	979	774		834		364	
36	425.10	3192	1880	1880	4172	466	376	933	764		1140		1072	
37	314.70	2563	2073	2073	3705	720	625	337	260		885		1389	
	10477.62	74733	50692	50692	125524	7327	29580			33	30715		36950	
		52771	51857	51857	104227	6041	24641							

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Footings from Page	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS			
	Number of Acres of Land Assessed	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
						Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead					
1		238	80		318						318			
2		154	200		354						354			
3		238	80		318						318			
4		240			240						240			
5		238	140		378						378			
6		48			48						48			
7		60			60						60			
8		180			180						180			
9		180			180						180			
10		12			12						12			
11		12			12						12			
12		60			60						60			
13		36			36						36			
14		24			24						24			
15		72			72						72			
16		60			60						60			
17		24			24						24			
18		78	456		534						534			
19		54	52313		52367						52367			
		7337	30550		128424						128424			
		6041	25611		107137						107137			
		33	31685								31685			
			37920											

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Tabular Statement of Taxable Real Property Assessment of the County of Minnesota, 19

Footings from Page	Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				EQUALIZED ASSESSED VALUATIONS				
		LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
						20% Homestead Up to \$4,000	33 1/3% Over \$4,000 and Non-Homestead	25% Homestead Up to \$4,000	40% Over \$4,000 and Non-Homestead					
58	144	62864	68367	99	131330	6364	53137	48	33	48	45	48		
59	324				324		108			108		108		
60	290		160		450		150			150		150		
61	144				144		48			48		48		
62	216				216		72			72		72		
63	162				162		54			54		54		
64	234				234		78			78		78		
65	18				18		6			6		6		
66	72				72		24			24		24		
67	46				46		82			82		82		
68	270				270		90			90		90		
69	474		102		576		192			192		192		
70	360		372		732		244			244		244		
71	120				120		40			40		40		
72	120				120		40			40		40		
73	24				24		8			8		8		
74	100				100	20				20		20		
75	95		85		180	31				36		36		
76	105				105	21				21		21		
		88344	68421	99	156864	7737	39360		33					
		66382	69086	99	135567	6441	34421		33	40895		47130		

Tabular Statement of Taxable Real Property Assessment of the County of Minnesota, 19

Footings from Page	Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS				EQUALIZED ASSESSED VALUATIONS				
		LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
						20% Homestead Up to \$4,000	33 1/3% Over \$4,000 and Non-Homestead	25% Homestead Up to \$4,000	40% Over \$4,000 and Non-Homestead					
77	100	60382	69886	99	130267	6721	34221	20	33	20	45	20		
78	88				88		14			14		14		
79	78		100		198		6			6		6		
80	60				60		20			20		20		
81	60				60		20			20		20		
82	60				60		20			20		20		
83	60				60		20			20		20		
84	51				51		17			17		17		
85	Blank													
86	Blank													
87	12				12		4			4		4		
88	6				6		2			2		2		
89	Blank													
90	12				12		4			4		4		
91	52				52	8	4			12		12		
92	60		330		390	78				78		78		
93	18				18		6			6		6		
94	115		160		275	55				55		55		
95	55				55		11			11		11		
		89251	69011	99	158262	7957	39219		33					
		67289	69076	99	137064	6662	34520		33	41246		47481		



Tabular Statement of Taxable Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ Minnesota, 19\_\_\_\_

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Number of Acres of Land Assessed	TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS				
	Acres	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate Dollars	TOTAL ASSESSED VALUE Dollars	Board of Review Dollars	County Board Dollars	Commissioner of Taxation Dollars
						Homestead Up to \$4,000 20% Dollars	Over \$4,000 and Non-Homestead 33 1/3% Dollars	Homestead Up to \$4,000 25% Dollars	Over \$4,000 and Non-Homestead 40% Dollars					
		721	4811	99	13706	17	34550			33	47246			
		85	4676		85	16					17			
		80			80	16					16			
		40			40	8					8			
		11			11	1	2				3			
		15			15	3					3			
		5			5	1					1			
		35			35	7					7			
		215	160		375		135				125			
		326	400		726	120	42				162			
		445	510		955	134	95				229			
		432	730		1162	50	304				354			
		258	90		348		116				116			
		180	210		390		130				130			
		570	104		674		224				224			
		524	310		834		278				278			
		440	130		570		190				190			
		690	1451		2141	46	637				683			
		73602	73104	99	166805	8362	41632			33	50027			
		71640	73767	99	145508	7066	36693			33	43792			OK. Co.

*Oct 10, 1910. 48*

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