various local assessors in the county, to gather information for the County Board of Equalization, and to assist said board in the work of equalizing the valuations between townships, villages and cities. Other duties consist of: setting up schedules of values for livestock, farm machinery, household furniture, making land maps and comparing land values in the different townships, and classifying the land as to Grade A, B, etc., with the aid of the local assessors.

Since this office has been created, there has been a better equalization of values than before the system was inaugurated, and over the state it has created more consistency in the forming of the tax structure.

I have held this position as Supervisor of Assessments of Polk County since the creation of the office. However, my retirement from this position will be effective January 1, 1960. My successor, Mr. Henry Gredvig, has been appointed by the County Board.

December 15, 1959
Crookston, Minnesota

FRANK H. LOHN
Supervisor 1947-1960

JUDICIAL DISTRICTS INCLUDING POLK COUNTY AND JUDGES SERVING THE DISTRICTS 1858-1958

FOURTH DISTRICT
(July 20, 1858 - July 31, 1866)

JUDGES:
James Hall—Little Falls, Morrison County, May 24, 1858.
Edward O. Hamlin—St. Cloud, Stearns County, October 1, 1858.

SEVENTH DISTRICT
(July 31, 1866 - March 5, 1874)

JUDGE:
James M. McKelvey—St. Cloud, Stearns County, August 1, 1866.
July 31, attached to Crow Wing; March 8, 1867, attached to Morrison; March 2, 1871, attached to Becker County.

ELEVENTH DISTRICT
(March 5, 1874 - March 8, 1877)

JUDGE:
O. P. Stearns—Duluth, St. Louis County, April 23, 1874.
Polk County still attached to Becker for judicial purposes.
March 11, 1876, Polk County attached to Clay County for judicial purposes.
February 27, 1879, Polk County was detached from Clay County and granted a general term of District Court.