



ASSESSMENT BOOK
1926
[Faint, illegible text]

Village of Bay River - Unorganized School District

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No..... Range No..... Mer. P. M.

6	5	4	3	2	
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PERSONAL

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1926

Olaf Johnson County Auditor, Minn.
W. H. Montgomery Assessor of the
of *Bay River* Village

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1926, containing a list of all lands and town lots 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 law prescribing your duties hereto annexed.

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

W. H. Montgomery

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section numbers refer to General Statutes 1923.)

Sec. 1974. Property subject to taxation. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 1984. **Personal property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1989. 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 his moneys, credits, bonds, shares of stock, bank accounts, and other personal property, or on account of, any other person, in his name, or in the name of such corporation, or partnership, or as assessed in this state) money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or trustee, or on account of, any other person, in his name, or in the name of such corporation, or partnership, or as assessed in this state) money deposited, subject to order, check, or draft, and credits due from or owing by any person, company or corporation.

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 politic or corporation, 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. 2003. Personality.—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, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2008. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed 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.

Chap. 212. Laws 1925.—Household Goods. 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 of equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with their machinery and fixtures therein, situated upon the land of any railroad company which are not 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, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal properties in cities and villages. Personal properties in cities and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal properties of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs in this state and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. 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. 2015. 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. 2016. 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. 2017. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first listed upon by the assessor. A person moving from one county, town, or district to another shall date the date when the property owned by him on May 1 of the current year, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing of personal property or where it cannot be listed as in this chapter provided, it shall be listed in the same county, the place for listing and assessed being determined by the county board of equalization, if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2022. 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 separate statements in like manner of all personal property in his possession or under his control, which by this chapter he is required to list for taxation as agent or attorney, guardian, receiver, trustee, executor, administrator, partner, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person

son 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 his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and 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. 1997. Assessor may enter dwelling, 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. 10306. False statement regarding taxes. Every person who in making any statement, oral or written, in which he is required or authorized by law to be made, on a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 10313. Classification of Property. What percentages of full and true value shall be assessed. All real and personal property subject to a general property tax and not tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at ten (10) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore exists, the assessable value of the tract or lot shall be the value of the land exclusive of the ore; and the aggregate of the set down separately and against the tract or lot.

Class 2. All household goods and furnishings, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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

STATE OF MINNESOTA,

ss.

County of *Cass*

A. A. Caten

sworn, says that he is the County Auditor of

Cass

County, that the

Bay River

in said county, as far as he has been able to ascertain the

same, omitted from the Assessment Books of the

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for

the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923 and

that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal

property and all of such kinds or items of such real and personal property belonging to each of said persons, individuals,

firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of

such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief

Subscribed and sworn to before me this

29 Thursday of *March*

A. D. 1926.

W. H. Montgomery

W. H. Montgomery County Auditor, Minn.

W. H. Montgomery

County, that the

Bay River

in said county, as far as he has been able to ascertain the

same, omitted from the Assessment Books of the

for the year or years therein specified and that he has therein assessed the said omitted real and personal property for

the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923 and

that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal

property and all of such kinds or items of such real and personal property belonging to each of said persons, individuals,

firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of

such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief

Assessor's Return of Exempt Real Property in the _____ of _____, County _____, Minnesota, for the Year 1926

NAMES OF PROPERTY OWNERS	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
							True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	
								True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars			
Village of Boy River	Village Hall	9-10				Village Hall	50	502	552	221 784		

Assessor's Return of Exempt Real Property in the _____ of _____, County _____, Minnesota, for the Year 1926

NAMES OF PROPERTY OWNERS	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS					REMARKS
							True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	
								True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars			

Assessor's Return of Taxable Real Property in the Village of Bay River, County BOY RIVER VILLAGE, for the Year 1926.

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

County Board Changes: *Bay River Dist. 2*

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Numbers of Acres	True and Full Value of Lands, Structures and Improvements	STRUCTURES True and Full Value of Building and Other Structures	EQUALIZED VALUATIONS		
									Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
<i>Poote Bros. & Co.</i>		<i>SE 1/4 of SW 1/4 less Ry Rwy</i>	<i>29</i>	<i>143</i>	<i>27</i>	<i>30.21</i>	<i>300</i>				
<i>E. R. Sherman</i>		<i>SE 1/4 of SW 1/4 - NE 1/4</i>				<i>4.79</i>	<i>51</i>				
<i>Tri State Land Co.</i>		<i>NW 1/4 SE 1/4 less Blk 5, Bay River</i>				<i>73</i>	<i>150</i>				
<i>"</i>		<i>SW 1/4 SE 1/4 " Bonicks Addn.</i>									
<i>J. M. Marr</i>		<i>NE 1/4 of NE 1/4 less Soc Rwy</i>	<i>32</i>	<i>143</i>	<i>27</i>	<i>38</i>	<i>390</i>		<i>290</i>	<i>130</i>	<i>130</i>
<i>Tri State Land Co.</i>		<i>NW 1/4 of NE 1/4 Rwy. + plats</i>				<i>28</i>	<i>300</i>		<i>300</i>	<i>100</i>	<i>100</i>
<i>Poote Bros. & Co.</i>		<i>NE 1/4 of NW 1/4 - Lot 2</i>				<i>33.75</i>	<i>336</i>		<i>326</i>	<i>117</i>	<i>117</i>
		<i>SE 1/4 of NW 1/4</i>									
		<i>NE 1/4 of SW 1/4</i>									
		<i>NW 1/4 of SW 1/4</i>									
		<i>SW 1/4 of SW 1/4</i>									
		<i>SE 1/4 of SW 1/4</i>									
		<i>NE 1/4 of SE 1/4</i>									
		<i>NW 1/4 of SE 1/4</i>									
		<i>SW 1/4 of SE 1/4</i>									
		<i>SE 1/4 of SE 1/4</i>									
		<i>Total Unplatted</i>					<i>20775</i>		<i>2127</i>	<i>709</i>	<i>709</i>

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lat.	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS										
							True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission									
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			
		NE 1/4 of NE 1/4																				
		NW 1/4 of NE 1/4																				
		SW 1/4 of NE 1/4																				
		SE 1/4 of NE 1/4																				
		NE 1/4 of NW 1/4																				
		NW 1/4 of NW 1/4																				
		SW 1/4 of NW 1/4																				
		SE 1/4 of NW 1/4																				
		NE 1/4 of SW 1/4																				
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		SE 1/4 of SW 1/4																				
		NE 1/4 of SE 1/4																				
		NW 1/4 of SE 1/4																				
		SW 1/4 of SE 1/4																				
		SE 1/4 of SE 1/4																				

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS										
							True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission									
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			
		NE 1/4 of NE 1/4																				
		NW 1/4 of NE 1/4																				
		SW 1/4 of NE 1/4																				
		SE 1/4 of NE 1/4																				
		NE 1/4 of NW 1/4																				
		NW 1/4 of NW 1/4																				
		SW 1/4 of NW 1/4																				
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		NW 1/4 of SE 1/4																				
		SW 1/4 of SE 1/4																				
		SE 1/4 of SE 1/4																				

PERSONAL

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
		NE 1/4 of NE 1/4										
		NW 1/4 of NE 1/4										
		SW 1/4 of NE 1/4										
		SE 1/4 of NE 1/4										
		NE 1/4 of NW 1/4										
		NW 1/4 of NW 1/4										
		SW 1/4 of NW 1/4										
		SE 1/4 of NW 1/4										
		NE 1/4 of SW 1/4										
		NW 1/4 of SW 1/4										
		SW 1/4 of SW 1/4										
		SE 1/4 of SW 1/4										
		NE 1/4 of SE 1/4										
		NW 1/4 of SE 1/4										
		SW 1/4 of SE 1/4										
		SE 1/4 of SE 1/4										

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate - Assessed at 40 per cent of True and Full Value. Note-Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Im. and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
F. L. Foote													
Foote Bros. & Co.													
Adele J. Foote													
F. L. Foote													
Foote Bros. & Co.													
"													
"													
Village of Bay River													
Foote Bros. & Co.													
Carl G. Peterson													
Foote Bros. & Co.													
"													
Frank M. Raines													
"													
							680	1810	3180	2490	996		+20 1279 41

Vil Bay River 10

PERSONAL

Assessor's Return of Taxable Real Property in the Village of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land	Structures and Improvements	Total True and Full Value	Assessed Value
F. M. Raines			1	2			100	278	378	151
Poste Bros. & Co.			2				50	00	50	20
"			3				50	00	50	20
E. V. Glandon			4				50	104	154	62
Poste Bros. & Co.			5				50	75	125	50
"			6				50		50	20
"			7				50		50	20
"			8				50		50	20
"			9				50	83	133	53
First State Bk., Bay River			10				50	139	189	76
"			11				50	100	150	60
"			12				50	222	272	109
The Pitger Co.			13				200	1946	2146	858
George Countryman			14				75	118	193	77
O. J. Whitted			15				100	278	378	151
			16							
							975	3280	3755	1302
								3169		1659

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Assessor's Return of Taxable Real Property in the Village of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land	Structures and Improvements	Total True and Full Value	Assessed Value
Henry C. Boarden			1	3			50		50	20
"			2				50		50	20
Chester E. Allen			3				50	167	217	87
F. L. Poste			1	4			50	250	300	120
"			2				50	348	398	159
"			3				50	200	250	100
Mary N. Aldrich			4				50	278	328	131
"			5				50	200	250	100
Raymond Doust			6				50		50	20
Tri State Land Co.			7				50		50	20
"			8				50		50	20
Alice G. Kelly		8 Section 1/4	9				100	104	208	82
Poste Bros. & Co.			10				50	075	175	70
"			11				50		50	20
"			12				50		50	20
"			13				50		50	20
"			14				50		50	20
"			15				50		50	20
"			16				100	139	200	80
							1000	1195	2195	876
								1661.41		1065

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements	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 Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Henry C. Bourden			1	5			35		35	14			14
Albert Snell			2				35		35	14			14
George W. Hunt			3				50	417	350	140			187
E. R. Sherman			4				50	220	270	108			142
Iri State Land Co			5				50		50	20			20
Pauline Berget			6				50	170	220	88			114
Otelia Bonick			7				75		75	30			30
							345	690	1035	414			301

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements	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 Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Harry Camp			9	1			50	250	170	40			48
"			2				30		30	12			12
"			3				30		30	12			12
"			4				30		30	12			12
"			5										
"			6				100	200	250	100			124
"			7										
Fred W. Anderson		Out Lot A.					75	375	450	180			230
							315	575	890	356			446

Assessor's Return of Taxable Real Property in the Village of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements	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 Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission
C. F. Bonney Ernest B. Dale Foote Bros. & Co. A. L. Foote Mary Daisy Aldrich Sam Lund " " Foote Bros. & Co.		SUBDIVISION Railroad added to Bay River Platted from NW 1/4 NE 4 of 33-143-27	1				50	259	259	80		104	
	2					50	50	100	40		48		
	3					50	50	50	20		20		
	4					50	150	259	80		104		
	5					50	150	259	80		104		
	6					50							
	7					50	150	309	100		124		
	8					50		50	20		20		
						400	650	1306	420		524		

Assessor's Return of Taxable Real Property in the Village of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements	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 Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board

PERSONAL

Assessor's Return of Taxable Real Property in the Vill. of Bay River, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1926.

FORM 6

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
			Sec. or Lot	Twp. or Block	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
					Range	Acres		100ths	True and Full Value of Buildings and Other Structures			

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board		Assessed Value as Equalized by the Minnesota Tax Commission
		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						

Amount Brought Forward from Page #1 207 75'

#5 2127 709

#6 680 1810 2490 996

#7 975 2280 3255 1302

#8 7000 1195 2195 878

#9 345 690 1035 414

#10 315 575 890 356

400 650 1050 420

~~584~~ 1200 ~~1304~~ 5075

3715 7200 + 3715 10915 4366

Unplatted

Av. val. rev. A. excluding imp. #1024

Av. assessed val. per Acre including imp. #341

PERSONAL