

ASSESSMENT BOOKS

1928

Village of Boy River

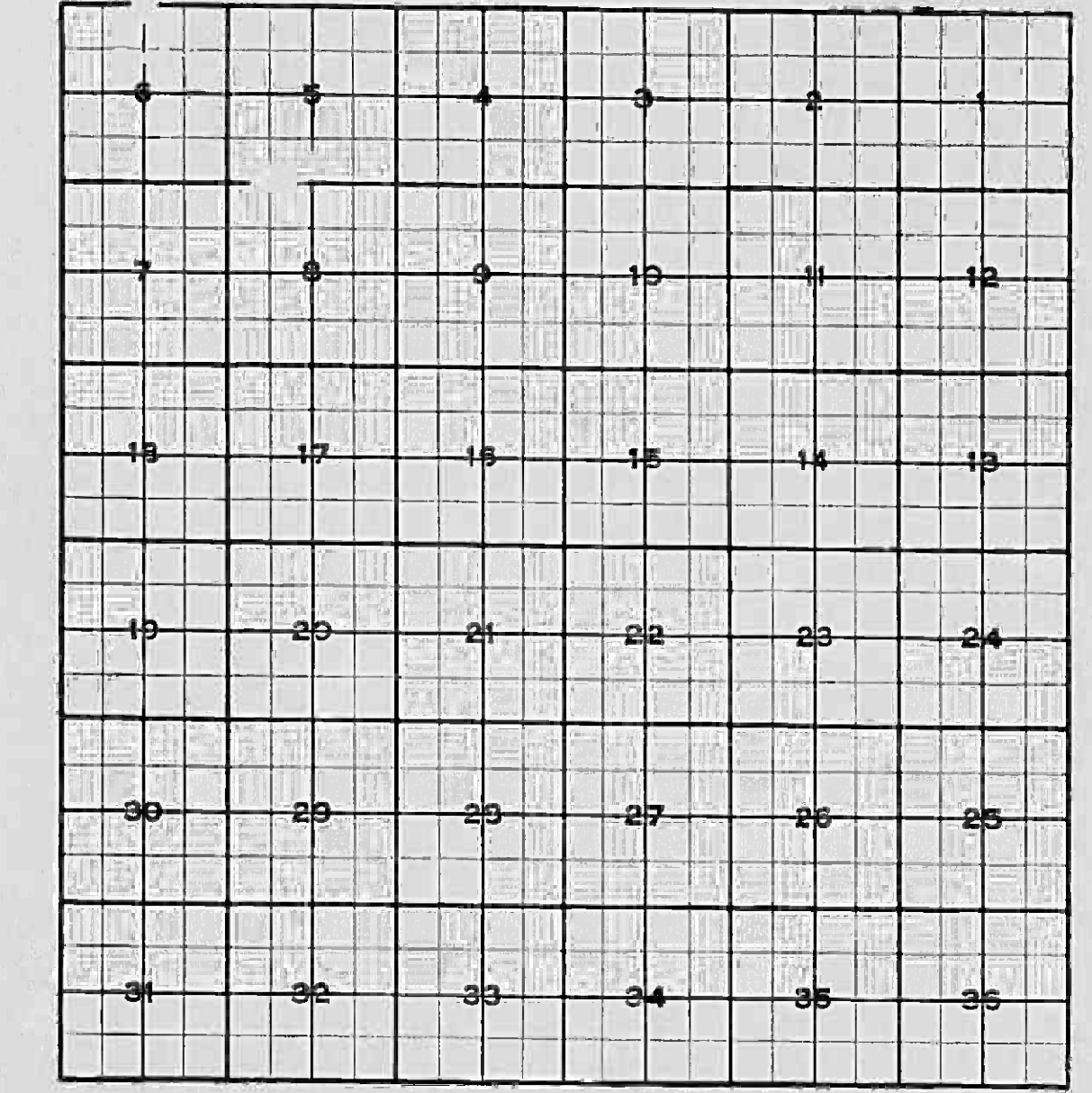
THE FRITZ-CROSS CO., ST. CLOUD, MINN.

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For Convenience of Auditor in Showing Boundaries of School Districts.

Village of Bay River (Unorganized School District)
 Township No. Range No. Mer. P. M.



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

APR 23 1928

1928

CASS County, Minn.

Olaf Johnson Assessor of the Village of Boy River

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 1928, 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. Galen

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1925.)

Sec. 1974. Property subject to taxation. All real and personal property in this state, except the property of the State, is subject to taxation, and there 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. 1999. 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 of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in money, 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 agent, trustee, partner, company or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing to 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 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. 2003. Personalty-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 pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on. Provided, that property 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. 2006. 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 or 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 the 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 property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed state in any city, village or borough in this state shall be listed and assessed where situated in regard to the principal place of business of the 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 property of electric light and power companies having fixed state in cities, villages and boroughs shall be listed 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. Property moved between May and July. 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 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 May 1 of such year in the county, town, or district in which he resides, unless 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 personal property or where it cannot be listed as in this chapter provided, if between places and assessing shall be determined by the county board of equalization; and if between different counties, or places in commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. 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 like position or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, or other factor. The assessor, however, 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. Wherever 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 per-

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, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall intentionally make any statement which shall be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not 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 fifty (50) per cent of its true and full value. Unmined iron ore shall be valued and assessed at half 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 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 is known to exist, the assessable part of the tract or lot shall be the assessable land exclusive of the assessable value of the tract or lot separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furnishings, including clocks, musical instruments, sewing machines, wearing apparel, actually used by the family, and all 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' implements and manufactured articles, all tools, implements and machinery whether class three "a," (3a), and all unplatted real estate, except as provided by class two (2), hereof, 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, except as provided by class three "a," (3a) 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 be valued and assessed at forty (40) per cent of the full and true value thereof.

State of Minnesota,

COUNTY OF CASS

ss.

W. H. Galen

County Auditor of CASS

being first duly sworn, says that he is the

County, that the book to which this is attached contains a

full and correct list of all real and personal property in said Town of Village of Boy River

in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the Town

of Village of Boy River 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 Chapter eleven (11) of the General Statutes of 1913 and that the

valuation set down in the proper column or columns opposite the name of each person, individual, firm or corpora-

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

sonal property and all of such kinds or items of such real or 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

23rd day of April

A. D. 1928.

G. L. Olson

Deputy Auditor

CASS

County, Minn.

W. H. Galen

PAGES

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Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928. 1

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

SUBDIVISION	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 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, Im- provements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
				Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
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of NE¼													
of NE¼													
of NE¼													
of NW¼													
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PLATTED

PERSONAL

Assessor's Return of Taxable Real Property in the Village of Boys River, County of Cass, Minn., for the Year 1928. 5

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.	SUBDIVISION	DESCRIPTION			Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURE True and Full Value of Buildings and Other Structures Dollars	BOY RIVER VILLAGE			
			Sec. or Lot	Twp. or Block	Range				County Board Changes Platted	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
		<i>Unplatted</i>										
<i>Foster Bros & Co.</i>		<i>S&W less Pt. Way</i>	<i>29</i>	<i>143</i>	<i>27</i>	<i>30.21</i>	<i>453</i>					<i>151</i>
<i>Fred Carlson</i>		<i>S&W 76 "</i>				<i>4.79</i>	<i>095</i>	<i>100</i>				<i>6.5</i>
<i>Tri-State Land Co.</i>		<i>NW 1/4 S&W 1/4 less Block 5 Boys River</i>				<i>73</i>	<i>1095</i>		<i>1095</i>			<i>36.5</i>
<i>"</i>		<i>S&W 1/4 S&W 1/4 less Bonnie Adhesion</i>										
<i>J. N. Mass</i>		<i>N&W 76 less So. Pt. of Way</i>	<i>37</i>	<i>143</i>	<i>27</i>	<i>31</i>	<i>670</i>		<i>670</i>			<i>223</i>
<i>Tri-State Land Co.</i>		<i>NW 1/4 76 " Pt. of Way & Plats</i>				<i>28</i>	<i>420</i>		<i>420</i>			<i>140</i>
<i>Foster Bros & Co.</i>		<i>N&W 76 - Lot 2</i>				<i>33.75</i>	<i>406</i>		<i>406</i>			<i>135</i>
<i>Grand Total</i>							<i>20775</i>	<i>3139</i>	<i>100</i>	<i>3239</i>	<i>1079</i>	<i>1079</i>

Assessor's Return of Taxable Real Property in the Village of Bay River

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.

NOTED BY THE BOARD
LITTED
COUNTY BOARD CHANGES
BOX STATE AFFRAGE

for the Year 1928.

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 Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND 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 Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
<i>Lute Bros. & Co.</i>		<i>Unplatted</i>													
<i>Fred Carlsons</i>		<i>SE 1/4 SW 1/4 less Pt. Way</i>				30.21	453			453	151				151
<i>Tri-State Land Co.</i>		<i>SE 1/4 SW 1/4 " "</i>				4.79	095	100		195	65				65
<i>"</i>		<i>NW 1/4 SE 1/4 less Block 5 Bay River</i>				73	1095			1095	365				365
<i>"</i>		<i>SW 1/4 SE 1/4 less Bonnich Addition</i>													
<i>J. N. Mann</i>		<i>N 1/2 NW 1/4 less Pt. of Way</i>				31	670			670	223				223
<i>Tri-State Land Co.</i>		<i>NW 1/4 NW 1/4 Pt. of Way & Plats</i>				28	420			420	140				140
<i>Lute Bros. & Co.</i>		<i>N 1/2 NW 1/4 - Lot 2</i>				33.75	406			406	135				135
						<i>Grand Total</i>									
							207.75	3139	100		3239	1079			1079

6 Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1928.

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	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
						True and Full Value of Land and Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			
B. B. Ralph		Platted	1	1		52	30	12	21	
Fred W. Anderson			2			30	40	16	25	
			3			52	80	12	21	
B. B. Ralph			4		350	402	380	152	161	
Fred W. Anderson			5			52	30	12	21	
			6			30	30	12	21	
			7			131	1831	710	732	
Foot Bros. & Co.			8		1700	75	1770	710	732	
Village of Boy River			9			52	30	12	21	
			10							
		Exempt	11							
Foot Bros. & Co.			12			52	30	12	21	
			13			52	30	12	21	
Carl G. Peterson			14			52	30	12	21	
Foot Bros. & Co.			15			52	30	12	21	
			16			52	30	12	21	
Frank M. Raines			17			87	1087	420	435	
			18		1000	50	1050	420	435	
						842	3902	1418	1563	
						485	3545	1418	1563	

7 Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1928.

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	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
						True and Full Value of Land and Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			
J. M. Raines			1	2		87	281	132	147	
Foot Bros. & Co.			2			50	50	00	00	
			3			52	52	12	21	
E. T. Glandorp			4			52	30	12	21	
Foot Bros. & Co.			5		100	30	130	52	61	
			6			52	30	12	21	
			7			30	52	12	21	
			8			52	30	12	21	
B. L. Spatzgen			9			30	30	12	21	
First State Bank, Boy River			10			30	80	44	53	
			11			30	140	68	77	
			12			30	52	12	21	
The Fitzer Co.			13			52	208	92	101	
Geo. Countryman			14			75	1710	714	736	
O. J. White		Lot 14 + 1/2 of 7 1/2 of	15			40	300	136	148	
			16			45	340	154	167	
						886	3451	1464	1616	
						510	3110	1450	1616	

PERSONAL

8 Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1928.

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 Dollars	STRUCTURES AND 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 Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Nearby C. Bourdon			1	3		104			344			138	
			2			260	240		300				
			3			44			44				
Chester E. Allen			1	4		25			25		10	18	
B. B. Ralph			2			30	340		370		148	157	
			3			52	330		382		144	153	
Mary N. Aldrich			3			30	250		302		112	121	
			4			52	250		280		112	119	
			5			87	210		297		104		
Raymond Donist			6			50			260				
Tri-State Land Co.			7			30			30		12	21	
			8			30			30		12	21	
Township of Boy River			9										
Foot Bros. & Co.			10			52			52		12	21	
			11			30			30		12	21	
			12			30			30		12	21	
			13			30			30		12	21	
			14			30			30		12	21	
			15			30			30		12	21	
			16			30	30		60		24	33	
						859	1400		2259		158		
						495	1410		1895		160	907	

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1928.

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 Dollars	STRUCTURES AND 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 Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
First St. Ch. Boy River			1	5		52			52				
Robt L. Mix			2			30			30		12	21	
			3			52			52		12	21	
E. R. Sherman			3			30	720		750		300	309	
Tri-State Land Co.			4			30	270		322		120	129	
B. B. Ralph			5			30			30		12	21	
Otello Bonicks			6			30	270		302		120	129	
			7			50			50		20	35	
						397			1659		596		
						230	1260		1490		596	665	

10 Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1928.

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	Assessed Value as Equalized by the Minnesota Tax Commission
Harry Camp		Bonicks Addn	1	1		152	30	100		152	52		61	
							30			52	12		21	
							30			30	10		21	
							30			52	12		21	
							30			30	12		21	
							52	300		352	92		101	
							30			330	132			
Jed N. Anderson		Out Lot "A"	7			52			52			21		
						30			30	12		193		
						30	430		460	180				

364
210
730
1094
940
1030
376
412

439

Assessor's Return of Taxable Real Property in the Village of Boy River, County of Cass, Minn., for the Year 1928.

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	Assessed Value as Equalized by the Minnesota Tax Commission
Platted from 777 & 776 Sec. 32-143-27 Railroad Addition							44			259				
							25	215		240	96		104	
							25	100		144	50		58	
							44			44			18	
							25	174		25	60		87	
							44	180		199	38		87	
							25			250	100		108	
							50	210		297	104		119	
44			44	10		18								
25			25											

351
210
3701
2130
924
430
10525
10525
1275
1124
1130
14226
12655
450
450
506

512
5702
112010

PERSONAL

12 Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn.
 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			
						Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND 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

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Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928. 13
 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.

SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
				Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND 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 Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars

