

**ASSESSMENT BOOK**

FOR THE YEAR

**1932**

*Town of East Gull Lake*

CASS COUNTY, MINN.

**MILLER-DAVIS COMPANY**

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COURT SUPPLIES  
210-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

CASS County, Minn., APR 19 1932. OFFICE OF COUNTY AUDITOR.

Edmund E. Hansen Assessor of the Town of East Bull Lake According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1932.

Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from my source and I hereby direct you to assess all property 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.

G. A. Galen 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 of the year in which it is acquired on that day.

WHEN LISTED.

Sec. 1986. 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 money, credits, bonds, shares of stock, money loaned or invested, franchises, royalties, and other personal property.

Sec. 1988. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

Sec. 1990. The property of a deceased person, by the executor or administrator.

Sec. 1992. The property of a partnership whose assets are in the hands of a receiver, by such receiver.

Sec. 1994. The property of a body politic or corporate, by the proper agent or officer thereof.

Sec. 1996. The property of a firm or company, by a partner or agent thereof.

Sec. 1998. The personal property of a partnership shall be listed and assessed in the hands of an assignee or receiver.

Sec. 2000. Lists to be Verified. Every person required to list upon this return shall make out and deliver to the assessor, a statement of the property owned by him, on May 1 of the current year.

Sec. 2002. False statement regarding taxes. Every person who makes a false statement regarding taxes, which is required or authorized by law to be made in a list, or which is required or authorized by law to be made in a return, shall be guilty of a gross misdemeanor.

Sec. 2004. Examination under oath. Whenever the assessor shall be of the opinion that the return made by any person, partnership, or corporation, has not been made or filled up in accordance with the law, he may examine the person under oath in regard to the amount of the property listed.

Sec. 2006. Failure to obtain list. The assessor of a town or district shall be liable for the amount of the taxes which he has assessed on any real estate in which the real estate in which it is located.

Sec. 2008. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic articles, shall constitute class two.

Sec. 2010. Live stock, poultry, all agricultural products, except those which are used for the raising of stock, and all implements and machinery used in agriculture, shall constitute class three.

Sec. 2012. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic articles, shall constitute class two.

Sec. 2014. Live stock, poultry, all agricultural products, except those which are used for the raising of stock, and all implements and machinery used in agriculture, shall constitute class three.

Sec. 2016. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic articles, shall constitute class two.

Sec. 2018. Live stock, poultry, all agricultural products, except those which are used for the raising of stock, and all implements and machinery used in agriculture, shall constitute class three.

Sec. 2020. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic articles, shall constitute class two.

Sec. 2022. Live stock, poultry, all agricultural products, except those which are used for the raising of stock, and all implements and machinery used in agriculture, shall constitute class three.

Sec. 2024. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic articles, shall constitute class two.

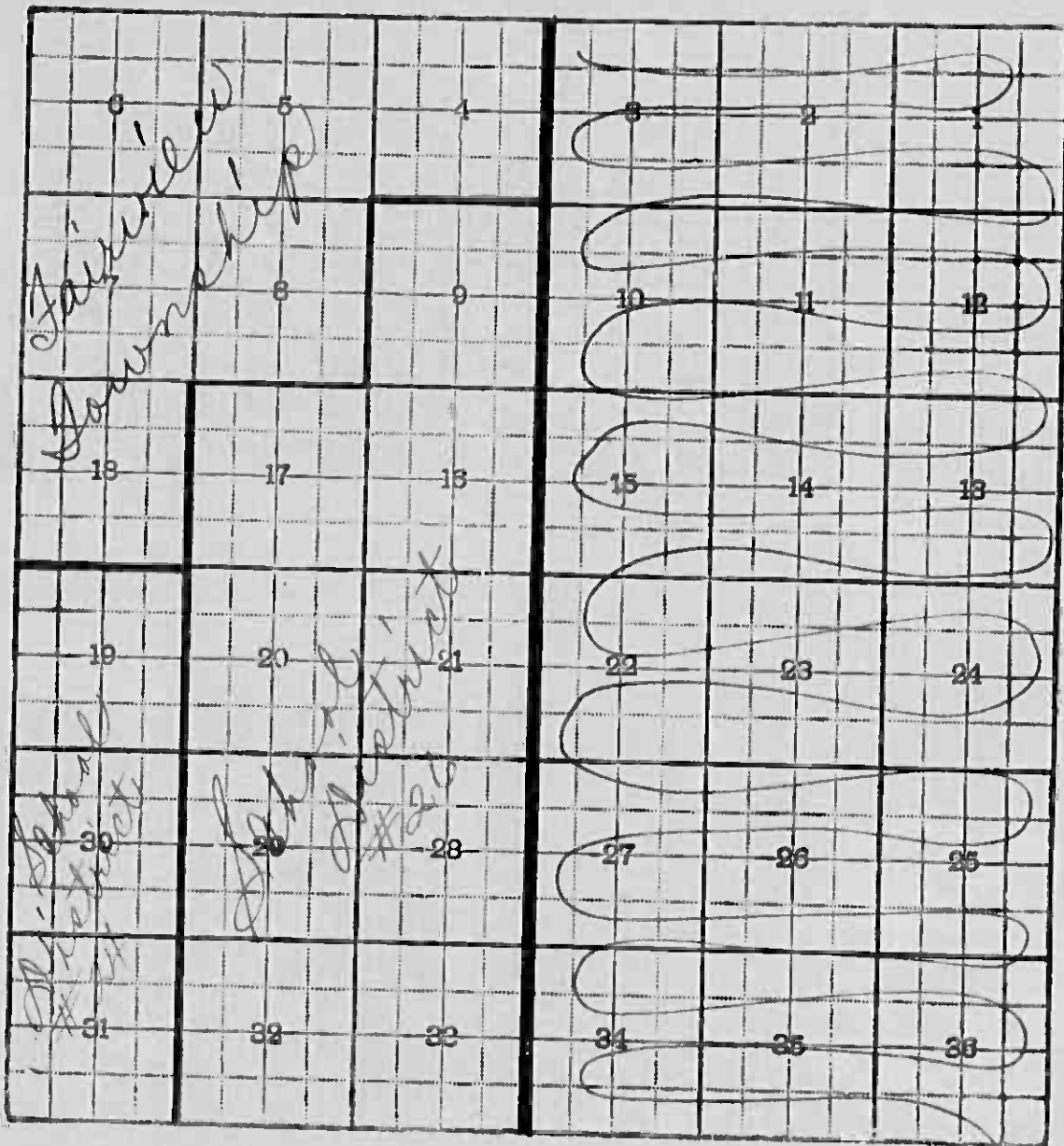
Sec. 2026. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of men, and other personal and domestic articles, shall constitute class two.

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 134 Range No. 29 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1932.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that condition by replanting all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of General Statutes of Minnesota, 1928.

Assessor \_\_\_\_\_ Dated \_\_\_\_\_ 1932.

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Land 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	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	
<p><i>East Gull Lake</i></p> <p>Unplatted Land Beage + 33.50% = 15.60% (C. Bd.)</p> <p>133.50% = 115.60%</p> <p>Dec. 3% by State = 75.14%</p> <p>86.78% of 2nd Bd. value = 65%</p> <p>Dec. green figures 3% of green figures</p>											

NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						True and Full Value of Land 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	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Walter Butler	26	<del>NE 1/4 of NE 1/4</del> Part of Lot 1 NW 1/4 of NE 1/4 SW 1/4 of NE 1/4 SE 1/4 of NE 1/4	9	134 29	12.55	821 420	5924	6737 120	21252 140			1464
Chas. B. White	✓	.49 ac. of Lot 2 NE 1/4 of NW 1/4			49	30 100	1050	1130	393			7
H.R. White		<del>NW 1/4 of NW 1/4</del> .8 ac. of Lot 2 SW 1/4 of NW 1/4 SE 1/4 of NW 1/4			90	45 8		43	14			9
C.B. White	✓	.42 ac. of Lot 1 NE 1/4 of SW 1/4			42	20 60		1193	300			259
Florence N. Kinnor		.08 ac. of Lot 1 NW 1/4 of SW 1/4 SW 1/4 of SW 1/4 SE 1/4 of SW 1/4			28	34 3		24	1			5
H.R. White		Lat 1 less plat & part sold			417	117 600	1674	2774	982			606
M. Louise McKay		1.1 ac. of Lot 2			110	135 120	678	1410	483			176
Anton M. Opsahl		Lat 3			3975	167 420		720	290			165
Florence N. Kinnor		1/2 of 14.5 ac. of Lot 2 less 1 ac. to Nelson & less 1/2 ac. to Conklin			4304	1451 900	336	1800	400			387
Grace C. Nelson		1 acre of Lot 2			100	94 200	355	140	467			329
Anton M. Opsahl		Lat 4 less plat			50	372 600		720	200			81
Paul R. Gray's, J.H. Kilfillan's, and Axel H. Blomgren's		2 acres of Lot 2			200	750 150	571	1400	250			286
Hannah Aleta Conklin & R.D. Conklin		1/2 acre of Lot 2			50	27 200	1203	1700	566			309
						10697	3976	5900	9876	3291		483

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

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Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

FORM 4

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS.

Leah L. Sloan

24

Lat 5

17 134 29

35

112 30

112 30

37 10

24

- 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

35

30

30

10

24

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS.

26

- NE 1/4 of NE 1/4
NW 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

Theodore Vengam
John Lee
Clyde E. Parker

- 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

Wm Stewart
Leah L. Sloan

G. H. Harrison

- 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

Britz E. Anderson
G. H. Harrison

Large Island in South Gull Lake (Transferred to Sec 29)

35

30

30

10

3396

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

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Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

FORM 4 - (REV. DATE COMPANY, MINNAPOLIS)

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for J.H. Harrison, Wm. Stampton, Pine Beach Golf Course, Chas. Fuller, John H. Harrison, and J.H. Harrison.

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Pine Beach Golf Course, Brainerd Pine Beach Hotel Corp., Phillip Z. Holyman, C.B. Sutton & E.C. Clark, Phillip Z. Holyman, Phillip Z. Holyman & Annet D. Holyman, C.B. Sutton & E.C. Clark, J.H. Harrison, Pine Beach Golf Course, and J.H. Harrison.



NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
J. H. Harrison	24	NE 1/4 of NE 1/4	31	134	29	40		390	130	113			
"		NW 1/4 of NE 1/4	Lat 4		58	85		460	150	130			
"		SW 1/4 of NE 1/4											
"		SE 1/4 of NE 1/4		" 5		17	80		120	40	35		
"		NE 1/4 of NW 1/4	" 3		46	45		390	130	113			
C. S. Sutton 1/4 E. E. Clark		NW 1/4 of NW 1/4	" 1		42	32		460	150	130			
"		SW 1/4 of NW 1/4	" 2		39	87		240	80	69			
"		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											
Hans Christian Jensen		NE 1/4 of SE 1/4	" 6		51	95	364	730	240	196			
"		NW 1/4 of SE 1/4	" 7		40	30	420	330	110	95			
"		SW 1/4 of SE 1/4											
"		SE 1/4 of SE 1/4											
					336	96	2790	300	390	1030		881	

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Mrs. M. Alger	26	NE 1/4 of NE 1/4	32	134	29	40		300	100	87			
"		NW 1/4 of NE 1/4			40			330	110	95			
"		SW 1/4 of NE 1/4			40			240	80	69			
"		SE 1/4 of NE 1/4			40			180	60	52			
J. H. Harrison		NE 1/4 of NW 1/4	Lat 2		36	80		240	80	69			
"		NW 1/4 of NW 1/4	" 1		22	70		120	40	35			
"		SW 1/4 of NW 1/4											
O. H. Rudi		SE 1/4 of NW 1/4	" 3		36	40		240	80	69			
Bessie Klein		NE 1/4 of SW 1/4			40			240	80	69			
O. H. Rudi		NW 1/4 of SW 1/4	" 4		23	30		120	40	35			
Bessie Klein		SW 1/4 of SW 1/4			40			390	130	113			
E. E. Havens		SE 1/4 of SW 1/4			40			180	60	52			
Olaf Karlof		NE 1/4 of SE 1/4			40			120	40	35			
Mrs. M. Alger		NW 1/4 of SE 1/4			40			180	60	52			
E. E. Havens		SW 1/4 of SE 1/4			40		300	380	120	210			
Olaf Karlof		SE 1/4 of SE 1/4			40			270	90	78			
					559	20	390	400	870	280	1120		
								3530	1210				

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

FORM 4—(1931)

NAMES OF OWNERS	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	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 the 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					
Zetta Lynch	26	NE 1/4 of NE 1/4				40	180		180	60			52	
"		NW 1/4 of NE 1/4				13	75		75	25			27	
Minns Power & Light Co.		SW 1/4 of NE 1/4				36.20	300		300	100			87	
"		SE 1/4 of NE 1/4				40	321		321	107			93	
Matt Lynch		NE 1/4 of NW 1/4				31.50	180		180	60			52	
"		NW 1/4 of NW 1/4				40	210		210	70			61	
E.E. Havens		SW 1/4 of NW 1/4				40	156	68	224	90			75	
"		SE 1/4 of NW 1/4				38.30	180	56	236	85			71	
Zetta Lynch		NE 1/4 of SW 1/4				" 5	70		70	30			26	
D.C. Peacock		NW 1/4 of SW 1/4				" 6	180		180	60			52	
"		SW 1/4 of SW 1/4				" 7	90		90	30			26	
Zetta Lynch		SE 1/4 of SW 1/4				" 8	70		70	30			26	
Minns Power & Light Co.		NE 1/4 of SE 1/4				40	330		330	110			95	
"		NW 1/4 of SE 1/4				40	240		240	80			69	
"		SW 1/4 of SE 1/4				40	240		240	80			69	
"		SE 1/4 of SE 1/4				40	300		300	100			87	
Grand Total Unpl.						532.75	3186	165	3351	1717			963	
						<del>4628.63</del>							3596.8	
						4647.40								

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

NAMES OF OWNERS	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	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 the 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					
		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												
Grand Total - Assessed and Sup. Bd. - Lands not assessed by Supervisors						270.20	7560	800	35380	11794				
Grand Total Lands assessed by Supervisors						3423.5	86258		122493	40158				
						6125.5	93518	800	155873	51952				

Unplatted: Grand Total - Assessed and Sup. Bd. - Lands not assessed by Supervisors

33 1/3% Co. Bd. 156 1/3% Co. Bd.

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

FORM 4

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Jawn of East Gull Lake, County of Cass, Minn., for the Year 1932. Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value, Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value, Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, SUBDIVISION, Sec. or Lot, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota State Tax Commission).

Assessor's Return of Taxable Real Property in the Town of \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, SUBDIVISION, Sec. or Lot, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota State Tax Commission).

Brainerd, Minn.

Jan. 11th 1933.

Mr. W. J. McKeown  
Treasurer of Cass County  
Walker, Minn.  
Dear Sir!

1932 tax list  
computed 40% to  
Dybwid + 60% to Roswell.  
\$70 Value = \$9.18 tax  
104 " = 13.64

I am acknowledging receipt of your letter, and surprised to see another mix up have occurred in assessing my property at Birch Grove on Gull. It appears to me that when I have my portion of lot 15 all recorded and fully described in detail it should take very little effort to have it assessed separately from the rest of the lot.

However I may state there is buildings on both my part and the other part, although the building on my part is not yet completed.

In my opinion the value of my portion should not exceed 40% of the total value of \$174.00

Or 40% from \$22.82 will be \$9.12, which I consider should be fair and just to both parties.

Hoping to hear from you again with your decision on the matter I am yours Truly

Paul Dybwid.

$$\begin{array}{r} 547 \\ 191 \\ \hline 356 \\ 547 \\ 35 \\ \hline 2735 \\ 1641 \\ \hline 19145 \end{array}$$

$$\begin{array}{r} 120 \\ 35 \\ \hline 600 \\ 360 \\ \hline 4200 \\ 78 \\ \hline 78 \end{array}$$

78. lands  
356. bldgs  
434  
40  
173.60

$$\begin{array}{r} 78 \\ 40 \\ \hline 3120 \\ 356 \\ 40 \\ \hline 14240 \end{array}$$

$$\begin{array}{r} 18 \\ 11 \\ \hline 47 \\ 356 \\ 142 \\ \hline 498 \end{array}$$

Hand 31  
Bldgs - 142  
173  
46  
69.20

600/0  
47  
214  
261  
40  
104.40

173.4  $\overline{) 73.40}$   
6170  
11700

47  
600/0  
28.20

104  
11  
93

131.17  
11  
13117  
13117  
144287

13.64  
1.44  
12.20

28  
40  
11.20



Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.  
 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.

FORM 5 - 11-15-31

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	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 the 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					
A.M. Opsahl	26	Birch Grove on Gull	20			41	15	41	16		10	
"			21			15		15	6		10	
H.A.K. Cohen			22			25	400	525	170		95	
A.M. Opsahl			23			15		15	6		10	
"			24			15		15	6		10	
"			25			15		15	6		10	
"			26			15		15	6		10	
"			27			15		15	6		10	
"			28			15		15	6		10	
"			29			15		15	6		10	
					160	400	560	224	186			

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.  
 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.

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block	Number of Acres	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 the 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					
E.S. Naughton	26	Oakhurst	1			176		176	60		39	
"		18.10 ac. of Lot 2 Sec. 9-134-29	2			300		300	120		42	
"		Let 1 less wedge-shaped piece in NE cor of	3			300		300	120		46	
"			4			300		300	120		46	
Andrew Anderson			5			400	1487	1487	580		501	
George D. La Bar			6			225	1400	1625	650		452	
E.S. Naughton		Wedge shaped piece in NE corner of	1			150	300	450	180		104	
"			9			100		100	40		84	
					1950	2750	4900	1880	1314			

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

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.

NAMES OF OWNERS	No. of School District	DESCRIPTION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS							
							True and Full Value of Land and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land and Improvements	Assessed Value of Land and Improvements	Assessed Value as Equalized by the 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									
See copy of Plat in file No. 1350-J 24 Pine Beach Corporation		Pine Beach Lots 1-2-3 & 4, Sec. 19-134-29 Lot 1 less tracts A-1 to A-10, incl.				3.16	420		450	180		56						
"		"	2			3.00	80		50	20		94						
"		"	3			5.00	90		80	96		137						
"		"	4			1.00	100		40			309						
"		"	5			2.00	600		600	240		109						
"		"	6			1.00	1000		1000	400		3						
"		"	7			8.00	800		800	320		3						
"		"	8			2.00	20		20	8		24						
"		"	9			2.00	20		20	8		20						
"		"	10			1.00	100		100	40		72						
"		"	11			1.00	100		100	40		36						
"		"	12			9.00	900		900	360		47						
"		"	13			9.00	900		900	360		36						
"		"	14			8.00	800		800	320		7						
"		"	15			2.50	250		250	100		2						
"		"	16			1.50	150		150	60		38						
"		"	17			1.50	150		150	60		49						
"		"	18			1.25	125		125	50		36						
C. J. Start		200' x 250' (1/4 ac) of	19			3.00	1090		1400	560		400						
J. W. Harrison & Geraldine L. Harrison		Lot 19 less 200' x 250'				9.00	1300		2200	880		741						
						61.85	2400		8185	3434		2216						

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

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.

NAMES OF OWNERS	No. of School District	DESCRIPTION	Sec. or Lot	Town or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS							
							True and Full Value of Land and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land and Improvements	Assessed Value of Land and Improvements	Assessed Value as Equalized by the 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									
See copy of Plat in file No. 1350-J 24 John O. Cooper		Pine Beach (Cont'd) Lots 1-2-3-4 Sec. 19-134-29 Tract A-1 (Part Lot 1)				2.70	150	1300	1450	580		70						
Jack O. Cooper		" A-2				1.50	150	1170	1460	580		94						
Katherine H. Seeter		" A-3				2.70	150	1000	1150	460		137						
Thomas A. H. Seeter		" A-4 Part date 1/16				2.70	150	885	1153	460		309						
Pine Beach Corporation		" A-5				2.70	150		1170	460		109						
Grace C. Curry		" A-6				2.75	150	1200	1390	540		3						
Pine Beach Corporation		" A-7				1.72	150		1170	460		3						
"		" A-8				2.00	150		1200	480		24						
"		" A-9				2.00	150		1200	480		20						
"		" A-10				1.50	150		1200	480		72						
"		Tract B-1 (Part of Lot 15)				2.50	150		1225	480		36						
Grace H. Coggeshall		" B-2				1.50	150	1200	1380	540		36						
Pine Beach Corporation		" B-3				1.50	150		1450	600		7						
"		" B-4				1.50	150		1450	600		2						
"		" B-5				1.50	150		1450	600		38						
"		" B-6 (Part lots 14 & 15)				1.50	150		1450	600		49						
"		" B-7 (Lot 14)				1.50	150		1450	600		36						
? Segur		" B-8				1.50	150		1450	600		400						
H. L. & Neva Washburn		" B-9				1.50	150	3200	1700	670		741						
						28.50	2400		8185	3434		2216						

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Pine Beach (Cont'd) Tract B-10 to B-17.

1200 600 480 264 174

Assessor's Return of Taxable Real Property in the Town of East Gull Lake, County of Cass, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Pine Beach (Cont'd) Tract C-1 to C-9 and Tract D-1 to D-8.

Grand Total Platted 4070 12800 16870 6748 4763 24876



Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932.

FORM 8

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range, Lot, Block, Acres), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range, Lot, Block, Acres), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1932.

FORM 57-111-1932

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 Town of East Duluth, County of Cass, Minnesota, 1932.

FORM 58-111-1932

NAMES OF OWNERS	No. of School District	DESCRIPTION	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS	
			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 the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission		
			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
			Number of Acres of Land Assessed								
			Acres		100ths						
					True and Full Value of Land 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		
					Dollars		Dollars		Dollars		
					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 the Board of Review		
					Dollars		Dollars		Dollars		
					Assessed Value as Equalized by the Board of Review		Assessed Value as Equalized by the County Board		Assessed Value as Equalized by the Minnesota Tax Commission		
					Dollars		Dollars		Dollars		
Footings Brought Forward from Page 1 106 97 3976 3900 9876 3291											
" " " " " 2 555 15 5360 7471 12831 4277											
" " " " " 3 780 28 5788 6860 100 7888 3480											
" " " " " 4 75 30 30 10											
" " " " " 5 284 07 4740 6650 11400 3800											
" " " " " 6 640 4770 523 5295 1765											
" " " " " 7 545 32 3800 120 3920 1307											
" " " " " 8 320 30 +1610 3920 4550 +1610 8480 3263											
" " " " " 9 560 93 7210 36300 700 44210 14737											
" " " " " 10 336 96 2790 300 3090 1030											
" " " " " 11 619 20 5530 400 5930 1310											
" " " " " 12 632 75 3186 165 3351 1117											
" <u>PLATTED</u> " " " " " 1-2 4642 40 +1610 4800 67551 800 +1610 116851 38961 39417											
" " " " " 3 557 17379 795											
" " " " " 4 1768 2384 4002 1600											
" " " " " 5-6 3591 10694 242910 5715											
" " " " " 7 2574 8359 10933 4368											
" " " " " 8-9-10-11 1883 2869 4252 1901											
" " " " " 16883 29917 40998 18797											
Total 40236											
Supervisor's figures											
See next pg for assessor's figures on platted property											
PLATTED											
Square Point											
Pike Bay											
Silt Lake											
Black Cove on Hill											
Oakland											
Pine Beach											
462963 76127 87231 900 110111 89726											

