



Village of Federal Blain - Unorg. Sch. Dist.

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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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REAL

PLATED

PERSONAL

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1926

H. H. Jagers Assessor of the *Case* County, Minn.,
Federal Dam 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. Galt

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, 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. 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 this state), money loaned or invested, annuities, 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 attorney, or on account of, any other person, company, or corporation, and all moneys, deposits, annuities, royalties, and other personal property 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 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. Personality.—Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the name of the person to whom it belongs, the owner, agent, or trustee residing 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 name of the person to whom they are due, and the proceeds thereon shall be paid into the different funds of the county of the taxing district 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. 2005. 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, and other articles of value to 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 companies in cities and villages. Personal companies in cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs 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 property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities 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 person 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 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 personal property or where it cannot be listed as in this chapter provided, if for listing and assessing shall be determined by the county board of equalization; and, in case of doubt between different counties, the determination shall be made by the board of commissioners of the county in which the 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 his possession or under his control which by this chapter he is required to list for taxation, and such statements shall be verified by the trustee, executor, administrator, receiver, 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 using property for tax purposes is not making 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, which is required or authorized by law to be made as 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. 1913. 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 subject to any gross earnings or other lieu 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 fifty (50) 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 is known to exist, the assessor shall value the ore, exclusive of the value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, 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 unplanted real estate, except as provided by class one (1) 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, shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full 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,

County of *Case*

ss.

A. A. Caten

sworn, says that he is the County Auditor of

Case

being first duly

County, that the

book by which this is attached contains a full and correct list of all real and personal property in said ~~town~~ *village* of *Federal Dam* in said county, as far as he has been able to ascertain the same, omitted from the Assessment books of the ~~town~~ *village* of *Federal Dam*

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 1955 of the General Statutes of 1925 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

29th day of *March*

A. D. 1926.

W. H. Galt

Deputy County Auditor

Case

County, Minn.

W. H. Galt

County Auditor.

Assessor's Return of Taxable Real Property in the Vill. of Federal Dam

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

the Year 1926.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures and Improvements	Assessed Value of Land Including all Structures, Improvements and Machinery	EQUALIZED VALUATIONS			
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			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	
B. L. Fairbanks		300 x 400' of Lot 6		34 144 28		1.92	200	400	1810	400					
Niram S. McNair		SE 1/4 of SW 1/4 Less plat of Fed Dam				3.952	300		300	100					100
Peter Strom		Lot 6 less tract sold				8.08	300		300	100					100
		Lot 7				29.50	300	322	622	167					100
Elmer Lamb		SW 1/4 SE 1/4 less plat of Federal Dam				2.37	200	322	522	133					207
G. G. Hartley		Lot 8 less Ry				36	500		500	167					174
Fannie Jones		225 x 1250' of SW 1/4 SW 1/4				6.50	200	322	522	133					167
Geo. R. Sherman		165 x 320' " " "				1.25	180		180	60					174
Ernest Remington & G. A. Lind		165 x 320' " " "				1.25	180	322	502	127					60
Henrietta Weiser		200 x 300' " " "				1.35	180		180	60					167
G. N. Gierl		300 x 720' " " "				4.75	200	121	321	92					60
G. G. Hartley		Lot 6		35		60.92	1000	75	1075	333					107
Wm. Nelson		" 7				7	200	161	361	100					333
		" 8				34	400		400	133					120
Frank H. Putnam		SE 1/4 SE 1/4		53		40	400	466	866	333					133
Everett W. Fairbanks		62 1/2 x 100' of Lot 6		34 144 28		14	100	805	905	200					455
						284.55									302
						282.66	4840	3075	7915	2638					376.41

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value), 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).

Total unplatted

37891 3850 0 3850 1282
603 46 8690 30751 = 11765 3920
661.57

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

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

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PLATED

Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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 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				
Village of Federal Dam			1	1														
"			2															
"			3															
"			4															
"		Exempt	5															
"			6															
"			7															
"			8															
R. J. Padgham		W. 75 ft. of Lots	9				25		25	10		20						
"			10				25		25	10		20						
"		W. 25 ft. of Lots	11				25		25	10		20						
"			12				25		25	10		20						
J. Vernell Johnson		E. 55' of Lots 9-10-11 &	12				100	1179	1279	400		1779						
Roland J. Padgham		E. 50' of W. 25' of Lots 11 &	12				100	400	624	500	200	250						
B. L. Fairbanks			13				100		100	40		40						
M. Young			14				100	1572	1672	400	500	669						
"			15				100	1170	1270	400		517						
"			16				100	700	1000	400		600						
							100	655	755	400		302						
							100	500	600	240								
							100	3900	5800	4600	1840	2325						
								5109				411						

Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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 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				
Village of Federal Dam			1	2														
"			2															
"			3															
"			4															
"		Exempt	5															
"			6															
"			7															
"			8															
"			9															
Federal Dam State Bank			10				75		75	30		30						
Chas. N. Bourdon			11				75		75	30		30						
B. B. Ralph			12				100	1245	1345	440		558						
Chas. O. Riste			13				100	197	297	100		119						
"			14				100	600	200	40		40						
E. M. Gannon			15				100		100	40		40						
"			16				100	393	493	40		40						
"			17				100	300	400	160		197						
"			18				100	197	297	100		119						
"			19				100	100	100	40		40						
Laura J. Liddell			20				100	655	755	40		40						
R. J. Coughlin		So. 40 x 150' of Lot	20				100	500	600	240		302						
A. E. Payne		Bal. of 20 + Lot	21				100	1572	1672	400		669						
							100	1200	1300	500		600						
							1200	3250	4450	1780		2184						

Assessor's Return of Taxable Real Property in the Village of Federal Ham, 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.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Machinery, Total True and Full Value), 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).

1050 2350 3400 1360 3079

Assessor's Return of Taxable Real Property in the Vill of Federal Ham, 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.

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1200 3100 4300 1720 2105

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

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

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Assessor's Return of Taxable Real Property in the Village of Federal Ham, 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 Excluding Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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
E. G. Mureness				7			200		200	80			80
A. S. Martin			1	8			100	393	493	160			197
F. M. Gustin			2				100		100	40			40
David A. Clabaugh			3				100	786	886	280			354
Christian Schneider			4				100		100	40			40
F. M. Gustin			5				200	50	250	60			66
			6				100	574	674	200			250
A. S. Martin			7				100	400	500	40			40
"			8				100		100	40			40
							4000	1350	2350	940			1169
								1269	2769				

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

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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 Excluding Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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
Wm. Brown			1	9			100		100	40			40
"			2				75		75	30			30
"			3				75		75	30			30
Tri State Land Co.			4				75		75	30			30
Emmett B. Fuller			5				75	265	340	110			135
Pioneer Land Co.			6				100		100	40			40
Lee P. Shoemaker			7				75	265	340	110			135
"			8				50		50	20			20
"			9				50		50	20			20
"			10				50		50	20			20
"			11				50		50	20			20
"			12				50		50	20			20
"			13				50		50	20			20
"			14				50		50	20			20
"			15				50		50	20			20
"			16				50		50	20			20
"			17				50		50	20			20
Tri State Land Co			18				50		50	20			20
							1125	524	1649	610			660
								400	1525	610			

Assessor's Return of Taxable Real Property in the *Will.* of *Federal Dam*, 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.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land, Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the Minnesota Tax Commission), 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).

Assessor's Return of Taxable Real Property in the *Will.* of *Federal Dam*, County of Cass, Minn., for the Year 1926.

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

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

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands, Assessed Value of Lands), 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).

First Congregational Church, Federal Dam
George Patton
Melviss Olson
O. N. North
Tri State Land Co.
John Ambouchi
Chas. Daniels
Geo. Patton

625 1500 + 1965 2125 850 1036

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

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Tri State Land Co.
Exempt
Alonzo D. Mc Lowell
Jannie Drumbeater
Hulda Tohalt
Gust Forsberg
Hulda Tohalt
George Patton

450 200 650 260 285

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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						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	Value of Machinery 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
Peter J. Neures			1	15			30		30	12		12	
"			2				30		30	12		12	
"			3				30		30	12		12	
"			4				30		30	12		12	
"			5				30		30	12		12	
"			6				30		30	12		12	
"			7				30		30	12		12	
"			8				30		30	12		12	
"			9				30		30	12		12	
"			10				30		30	12		12	
"			11				30		30	12		12	
"			12				30		30	12		12	
B. J. Rounds			1	16			100	1310	1410	440		564	
B. B. Ralph			2				75	75	75	30		30	
"			3				75	700	775	310		397	
Hiram S. Mc Nair			4				50		50	20		20	
"			5				50	100	150	60		60	
"			6				30		30	12		12	
"			7				30		30	12		12	
							770	2350	2510	1028		1250	
							2358						

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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						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	Value of Machinery 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
Hiram S. Mc Nair			8	16			30		30	12		12	
"			9				30		30	12		12	
"			10				30		30	12		12	
"			11				30		30	12		12	
"			12				30		30	12		12	
Thomas Drumbeater			1	17			50	197	200	80		87	
"			2				40	4	40	16		16	
"			3				30		30	12		12	
"			4				30		30	12		12	
Chas. W. Campbell			5				30		30	12		12	
"			6				30	131	161	52		64	
George Patton			7				30	100	130	52		64	
"			8				30		30	12		12	
"			9				30		30	12		12	
Maggie Beaulieu			10				40		40	16		16	
"			11				40	100	140	56		68	
Herman Miller			12				50		50	20		20	
							500	350	930	372		403	
							550	459				41	

Assessor's Return of Taxable Real Property in the Vill. of Federal Dam, 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.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land Including all Structures, Improvements and Machinery), 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).

Sam N. Prentiss
John Giles
John Roberts
Christ Steinhart
B. A. Harmon
Tri State Land Co.

490 700 1190 476

Assessor's Return of Taxable Real Property in the Vill. of Federal Dam, 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.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land Including all Structures, Improvements and Machinery), 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).

Federal Dam State Bk.
J. W. Gurry
Swanberg & Byshe

not on plat. Block has only 2 lots

590 500 1090 436

Assessor's Return of Taxable Real Property in the Vill. of Federal Ham, 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 of Land	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
E. L. Warren			1				40		16	16	
Addie M. Jensen			2				30	98	42	57	
			2				30		12	12	
N. S. Mc Nair			4				30		12	12	
"			5				30		12	12	
"			6				30		12	12	
Lilli Marvin			7				30		12	12	
"			8				30		12	12	
"			9				30		12	12	
John Richardson			10				30		12	12	
"			11				30	131	52	64	
"			12				30	100	42	57	
							30		12	12	
							370	175	599	218	

Assessor's Return of Taxable Real Property in the Vill. of Federal Ham, 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 of Land	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
John Platz			1	2			30		12	12	
"			2				30	131	52	64	
"			2				30	100	42	57	
E. W. Fairbanks			4				30	98	42	57	
Wiram S. Mc Nair			5				30		12	12	
"			6				30		12	12	
"			7				30		12	12	
"			8				30		12	12	
"			9				30		12	12	
Martin, Hazel, Audrey, Velva & Dorothy Clark			10				30		12	12	
"			11				30		12	12	
"			12				30	393	132	169	
Peter Neurers			1	3			30	262	92	117	
"			2				30	200	72	92	
"			3				30		12	12	
"			4				30		12	12	
"			5				30		12	12	
"			6				30		12	12	
Lizzie Brennick			7				30	240	80	117	
Florence Brennick			8				30		12	12	
							600	1146	390	590	

Assessor's Return of Taxable Real Property in the Vill. of Federal Hamt., 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 1/2 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land, 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), EQUALIZED VALUATIONS.

360 360 144

Assessor's Return of Taxable Real Property in the Vill. of Federal Hamt., 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 1/2 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land, 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), EQUALIZED VALUATIONS.

240 240 96 96

