

ASSESSMENT BOOKS

1928

Village of Federal Dam

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

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For Convenience of Auditor in Showing Boundaries of School Districts.

Village of Federal Dam (Unorganized School District)

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

6	5	4	3	2	1
7	8	9	10	11	12
13	17	15	15	14	13
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DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

CASS
County, Minn.,

APR 23 1928

F. H. Baiser
Assessor of the Village of Federal Dam

1928

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 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.

H. H. Galt
County Auditor.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

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

WHEN LISTED AND ASSESSED
Sec. 1984. Personal property shall be listed and assessed annually with reference to its value on May 1, and, if required 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, and real estate, whether held in his own name or in trust, or as agent, attorney, or on account of another person, company or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person, company or corporation.

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

3. 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.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

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

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

7. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

8. The property of manufacturers and others in the hands of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and assigned to be transported out of, this state shall be assessed and taxed in the district where they shall be paid into the district funds of the county of the taxing district, and such taxes shall be paid and assessed as such taxes shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2003. Personalty—Where listed. Except as otherwise in this chapter provided, all 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 logs and timber cut from lands within, and assigned to be transported out of, this state shall be assessed and taxed in the district where they shall be paid into the district funds of the county of the taxing district, and such taxes shall be paid and assessed as such taxes 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 in the county in which the farm is situated, the same shall be listed and assessed in the county in which the farm is situated in several townships 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 properties of electric light and power companies in cities and villages. Personal properties of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages and boroughs shall be listed and assessed in 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, from one county, town, or district to another, shall be listed by the person to be assessed in either in which he is first located 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 between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and, when determined in either case shall be as binding as if fixed hereby.

Sec. 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 real property which he possesses or under his control which, by this provision he is required to list for taxation as agent or attorney, guardian, parent, 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 listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath.

son under oath in regard to the amount of the property he has listed, and, if such person shall refuse to make such convey 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 statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount. When 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, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 19306. 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 willfully 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) hereof, and shall be assessed as such. In assessing any tract or lot of real estate, the iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable 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 unpatented real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

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

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

State of Minnesota,
COUNTY OF CASS

ss.

F. H. Baiser

CASS

County Auditor of

full and correct list of all real and personal property in said Town of 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 of 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 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 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 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.

E. J. Nelson

Deputy Co. Auditor

CASS

County, Minn.

H. H. Galt

County Auditor.

Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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 3 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	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURE True and Full Value of Buildings and Oil Structures	EQUALIZED VALUATIONS			
									Acres	100ths	Dollars	Dollars
Village of Federal Dam			1	1								
"			2									
"			3									
"			4									
"			5									
"			6									
"			7									
"			8									
R. J. Padgham		N 75' of Lot	9									
"		N 75' "	10									
"		N 25' "	11					100	536	686	274	274
Robert J. Padgham		And 6 50 ft. of N 25' of Lot 11 and	12									
C. Veneel Johnson		655' of Lots 9, 10, 11 +	12					100	1386	1486	594	594
Robert J. Padgham		E 50' of N 75' of Lot 11 +	12									
B. L. Fairbanks			13					100		100	40	40
M. Young			14									
"			15					250	1032	5282	2113	2113
"			16									
								600	6954	7554	3021	3021

FEDERAL DAM VILLAGE
County Board Changes
Unplatted
 15% Inc. on Structures

5/24/28

FEDERAL

6 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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					
						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			
Village of Federal Dam			1	2														
"			2															
"			3															
"			4															
"			5															
"			6															
"			7															
"			8															
"			9															
Federal Dam State Bank			10					50			50	20		20				
"			11					50			50	20		20				
Chas. N. Bourdon			12					100	1106	✓	1206	483		482				
B. B. Ralph			13					75	279	✓	354	142		142				
Chas. N. Bourdon			14					60			60	24		24				
"			15					60			60	24		24				
E. M. Gannon			16															
"			17															
"			18					150	596	✓	746	298		298				
"			19															
Laura J. Liddell			20					100			100	40		40				
Bert S. Rounds		\$40' x 150' of Lot						75	581	✓	656	262		262				
G. E. Payne		Balance of Lot 20 + all	21					100	1161	✓	1261	504		504				
								820	3723		4543	1817		1817				

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

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NAME OF OWNER	No. of School Dist.	DESCRIPTION	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			
John J. Kane			1	3				75	308	✓	383	153		153				
Mrs. Elizabeth Patton			2					75	734	✓	809	324		324				
First St. Bk. Bay River			3					75	318	✓	393	157		157				
B. B. Ralph			4					75	523	✓	598	239		239				
H. Erickson			5					75			75	30		30				
"			6					100			100	40		40				
John W. Telsey			7					150	457	✓	607	243		243				
"			8															
Tri-State Land Co.			9															
"			10															
"			11					150	840	✓	990	396		396				
B. L. & E. W. Fairbanks			12					75			75	30		30				
								850	3180		4030	1612		1612				

8 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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					
						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			
Federal Dam State Bank			1	4														
			2					200		456		656	262					
			3															
Iri State Land Co.			4					60				60	24					
John H. Schunert			5					60	82		142	57						
Dennis Whiten		1/2 of Lot	6					40	576		616	246						
Sarah C. Lego		1/2 "	6					50	576		626	250						
Elizabeth Rawley			7					75	519		594	238						
O. C. Henderson			8					60	400		460	184						
Peter Neumeyer			9															
Iri State Land Co.			10					125	911		1036	414						
			11															
			12					150	487	427	637	255						
								820	4007		4827	1930						
											4767	1928						
													1930					

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 9
 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					
						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			
Bert G. Rounds			1	5				100	384		484	194						
Iri State Land Co.			2					50			50	20						
B. L. Fairbanks			3					50			50	20						
Chas. N. Bourdon			4					50			50	20						
			5					50			50	20						
			6					50			50	20						
			7					50			50	20						
			8					50			50	20						
			9					50			50	20						
			10					50			50	20						
Julia Johnson			11					50			50	20						
			12					60			60	24						
Federal Dam St. Bank			13					80	606		686	275						
Albert B. Almstedt			14					75	455		530	212						
B. A. Harmon			15					80	1028		1108	443						
Peter Economos			16					75	1200		1275	510						
Chas. O. Riste			17					50			50	20						
			18					50	250		300	120						
Melvin Olson			19															
			20					100	960		1060	424						
Village of Federal Dam			21		Exempt													
								1170	4883		6053	2422						
											4773							

10 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full 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
David A. Clabaugh			1	6		400	2292		2492	997			997
J. J. Mack			3			200	1488		1688	675			675
"			4										
"			5			100	1256		1356	542			542
Oscar A. North			6			100	444		544	218			218
David A. Clabaugh			7			75	1410		1485	594			594
"			8			75			75	30			30
Hattie Irish			9			100	671		771	308			308
B. L. Fairbanks			10			60			60	24			24
Chas. N. Bourdon			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
J. H. Putnam			18			50			50	20			20
"			19			50	897		947	379			379
Everett H. Fairbanks			20			150	1573		1723	689			689
"			21			0							
						1510	10031		11541	4616			4616

Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full 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
E. G. Mereness				7		200			200	80			80
A. S. Martin			1	8		100	329		429	172			172
J. M. Gustin			2			150			150	60			60
A. S. Martin			3			100	823		923	369			369
Christian Schneider			4			75			75	30			30
J. M. Gustin			5			150	986		1136	454			454
"			6										
A. S. Martin			7			75			75	30			30
"			8			75	96		171	69			69
						925	2234		3159	1264			1264

12 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Wm. Ironm			1	9			75		75	30		30
"			2				60		60	24		24
"			3				60		60	24		24
Tri State Land Co.			4				60		60	24		24
Emmett G. Fuller			5				60		60	24		24
Pioneer Land Co.			6				75		75	30		30
Lee P. Shoemaker			7				75	541	616	246		246
"			8									
"			9				25		25	10		10
"			10				25		25	10		10
"			11				25		25	10		10
"			12				25		25	10		10
"			13				25		25	10		10
"			14				25		25	10		10
"			15				25		25	10		10
"			16				25		25	10		10
"			17				25		25	10		10
Tri State Land Co.			18				40		40	16		16
							730	541	1271	508		508

13 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Ralph E. Shoemaker			1	10			35	156	191	76		76
"			2				25		25	10		10
"			3				50	337	387	155		155
"			4									
"			5				25		25	10		10
"			6				25		25	10		10
"			7				25		25	10		10
"			8				25		25	10		10
S. P. Shoemaker			9									
"			10									
"			11				100	562	662	265		265
"			12									
Raymond Miller			13				75	660	735	294		294
Hiram S. Mc Nair			14				60		60	24		24
"		South 40 feet of	15				50		50	20		20
R. E. Shoemaker		North 10 feet of Lot 15 and	16				75	658	733	293		293
Elizabeth Lamb			17				60	453	513	205		205
Wm. A. Nelson			18				75	616	691	276		276
							705	3442	4147	1658		1658

16 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	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
Tri State Land Co.	}	St. John's Catholic Church	1	14										
		"	2											
		"	3											
Along S. McDowell			4				30		30	12		12		
Jannie Drumbeater			5				30		30	12		12		
Hulda Sobalt		Honor destroyed by fire	6				140		40	16		16		
Gust Forsberg			7				30		30	12		12		
Hulda Sobalt			8				30		30	12		12		
			9				20		30	12		12		
			10				30		30	12		12		
George Patton			11				30	88	118	47		47		
			12				40	108	148	59		59		
							290	196	486	194		194		

17 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	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
Peter J. Nurures			1	15			25		25	10		10	
"			2				25		25	10		10	
"			3				25		25	10		10	
"			4				25		25	10		10	
"			5				25		25	10		10	
"			6				25		25	10		10	
"			7				25		25	10		10	
"			8				25		25	10		10	
"			9				25		25	10		10	
"			10				25		25	10		10	
"			11				25		25	10		10	
"			12				25		25	10		10	
B. J. Rounds			1	16			100	1262	1362	545		545	
B. B. Ralph			2				75	785	860	344		344	
			3				50		50	20		20	
Stevan S. McRair			4				80	163	243	97		97	
"			5										
"			6				40		40	16		16	
"			7				30		30	12		12	
							675	2210	2885	1154		1154	

18 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	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
William S. McRae			8	16		30			30	12			12
"			9			30			30	12			12
"			10			30			30	12			12
"			11			30			30	12			12
Thomas Drumbeater			12			50	426		476	190			190
"			1	17		80	349		429	172			172
"			2										
"			3			40			40	16			16
Chas. W. Campbell			4			40			40	16			16
George Patton			5			60	280		340	136			136
"			6			40			40	16			16
"			7			40			40	16			16
"			8			40			40	16			16
Maggie Beaulieu			9			40			40	16			16
"			10			40			40	16			16
"			11			40	112		152	61			61
Raymond Miller			12			50			50	20			20
						640	1167		1807	723			723

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 19
 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	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
Sam N. Prentiss			1	18		90	491		581	232			232
"			2										
"			3			40			40	16			16
"			4			40			40	16			16
"			5			40			40	16			16
Leggie Culbertson			6			40			40	16			16
"			7			50	576		626	250			250
"			8										
Martha Smith			9			40	219		259	103			103
Christ Steinhart			10			40	223		263	149			149
B. G. Harmon			11			40			40	16			16
Iri State Land Co.			12			50	156		206	82			82
						470	1773		2243	896			896

20 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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 Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	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
								True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Federal Dam State Bank			1	19			40	340	380	152			152	
"			2				40		40	16			16	
"			3				30		30	12			12	
"			4				30		30	12			12	
"			5				30		30	12			12	
"			6				40		40	16			16	
"			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	
A. S. Matten			1	20			100	344	444	178			178	
"			2				100		100	40			40	
							590	684	1274	510			510	

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 21
 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 Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	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
								True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
		Kolts Addition												
E. L. Warren			1	1			50		50	20			20	
✓ Addie M. Jensen			2				60	192	252	101			101	
H. S. Mc Nair			3				30		30	12			12	
"			4				30		30	12			12	
"			5				30		30	12			12	
Lillie Marvin			6				30		30	12			12	
"			7				30		30	12			12	
"			8				30		30	12			12	
"			9				30		30	12			12	
✓ John Richardson			10				30		30	12			12	
"			11				30		30	12			12	
"			12				50	284	334	134			134	
							400	476	576	351			351	

Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	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 as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
John Platz		Kalbs Addition	1	2		20	286		306	123		122	
"			2			30			30	12		12	
"			3			30			30	12		12	
E. W. Fairbank			4			30	231		261	104		104	
Arain S. Mc Nair			5			30			30	12		12	
"			6			30			30	12		12	
J. A. Clark			7			30			30	12		12	
"			8			30			30	12		12	
"			9			30			30	12		12	
Martin, Hazel, Audrey, Selva & Dorothy Clark			10			30			30	12		12	
"			11			80	809		889	355		356	
"			12			80	377		457	183		183	
Peter Neurers			1	3		80	377		457	183		183	
"			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	
Lizzi Brennisch			7			40	340		380	152		152	
Florence Brennisch			8			30			30	12		12	
						670	2013		2293	1073		1073	

Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	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 as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
Ester Brennisch		Kalbs Addition	9	3		30			30	12		12	
"			10			30			30	12		12	
"			11			30			30	12		12	
Billy Rice			12			40			40	16		16	
Josephine P. Neurers			1	4		20			20	8		8	
"			2			20			20	8		8	
"			3			20			20	8		8	
"			4			20			20	8		8	
"			5			20			20	8		8	
"			6			20			20	8		8	
"			7			20			20	8		8	
"			8			20			20	8		8	
"			9			20			20	8		8	
"			10			20			20	8		8	
"			11			20			20	8		8	
"			12			20			20	8		8	
						370			370	148		148	

24 Assessor's Return of Taxable Real Property in the Village of Federal Dam, 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.	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	STRUCTURES AND IMPROVEMENTS	True and Full 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		Kalb's Addition	1	5		20			20	8		8	
"			2			20			20	8		8	
"			3			20			20	8		8	
"			4			20			20	8		8	
"			5			20			20	8		8	
"			6			20			20	8		8	
"			7			20			20	8		8	
"			8			20			20	8		8	
"			9			20			20	8		8	
"			10			20			20	8		8	
"			11			20			20	8		8	
"			12			20			20	8		8	
					240			240	96			96	

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 25
 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			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	True and Full Value of 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		Kalb's Addition	1	6		15			15	6		6	
"			2			15			15	6		6	
"			3			15			15	6		6	
"			4			15			15	6		6	
"			5			15			15	6		6	
"			6			15			15	6		6	
"			7			15			15	6		6	
"			8			15			15	6		6	
"			9			15			15	6		6	
"			10			15			15	6		6	
"			11			15			15	6		6	
"			12			15			15	6		6	
					180			180	72			72	
Grand Total Platted					14155	53845		68000	27198.34			27195.34	

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

Unplatted Real Estate—Assessed at 33 1/3 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, Sec. or Lot, Twp. or Block, Range, Number of Acres, 100ths, 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).

28266 4366 3780 8714 2716 2904

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

Unplatted Real Estate—Assessed at 33 1/3 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, Sec. or Lot, Twp. or Block, Range, Number of Acres, 100ths, 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).

Grand Total Unplatted

37891 4545 288 4795 1611 1611