

**ASSESSMENT BOOKS**

**1930**

*Village of Remer.*

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

INDEX TO SECTIONS

SECTION	PAGE
Section 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

*Village of Remer (Consolidated District #1)*  
 Township No. \_\_\_\_\_ Range No. \_\_\_\_\_ Mer. P. M. \_\_\_\_\_

MADE IN ST. CLOUD BY THE PATENT-PROCESS CO. FORM 92

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

UNPLATTED

PLATTED

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

1930

William Peat Assessor of the Village of Remer, Cass County, Minn., April 1, 1930

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 1930, 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. 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 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 corporation or corporation is not assessed in this state) money loaned or invested, annuities, franchisees, 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 contracted for by him as the agent or attorney, or on the account of any other 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.

3. The property of a minor child or insane person shall be listed by his trustee 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 merchant.

Sec. 2003. Personality—Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property 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 listed and taxed in the district where they are cut, and all taxes thereon shall be paid into the district of the county of the taxing district at which the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of a farm or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by

the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are used in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of a village, city and borough shall be listed 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 a village, city and borough shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate of decedents. The personal property of the estate of a deceased person shall be listed, and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving from one county to 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 for 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 different counties, by the Minnesota tax commission, which shall be determined in either case shall be as binding as if fixed hereby.

Sec. 2022. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, in duplicate, a verified statement of the 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 or under his control which by this chapter or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, but no person, shall be share of the 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 another, in full faith and confidence, has not made a full and fair statement, he may examine such person under oath.

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 reassessed, he shall sign and deliver to the assessor a copy of the statement showing the valuation of the property so listed.

Sec. 1937. Assessor may enter dwelling. Any officer authorized by law to assess property, taxation may, when necessary to the proper assessment of the premises, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person making any statement, oral or written, which is not 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 to be assessed. All real and personal property subject to any gross earnings or other lien shall be so 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 true value 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 assessable part of the ore exclusive of the land in which it is located, shall be assessed separately 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 machinery, tools, implements and other articles, articles of value, except as provided by class three "a" (3a) and all unimproved real estate, shall constitute class three (3) and shall be assessed and valued at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

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

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

State of Minnesota,

COUNTY OF CASS

County Auditor of CASS

being first duly sworn, says that he is the

County, that the book to which this is attached contains

a full and correct list of all real and personal property in said Town of Village of Remer

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

Village of Remer for the year of years therein

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

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

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

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

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

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

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

his knowledge and belief.

Subscribed and sworn to before me this

22nd day of March

A. D. 1930.

W. A. Galen

Notary Public, Cass County, Minn.

CASS

County, Minn.

W. A. Galen

for the year of years therein

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

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

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

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

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

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

his knowledge and belief.

Subscribed and sworn to before me this

22nd day of March

A. D. 1930.

W. A. Galen

Notary Public, Cass County, Minn.

CASS

County, Minn.

W. A. Galen

for the year of years therein

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

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

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

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

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

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

his knowledge and belief.

UNPLATTED

UNPLATTED

REMER VILLAGE

PERCENTAGE INCREASES AND  
DECREASES MADE BY COUNTY BOARD  
AND STATE TAX COMMISSION ON  
1928 ASSESSMENT

County Board:  
Unplatted  
19% Inc. on Structures

Platted  
7% Inc. on Lands  
5% Inc. on Structures

---

Tax Commission:  
NONE

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	ASSESSOR'S VALUATION		EQUALIZED VALUATIONS	
						Acres	100ths		True and Full Value of Land and Other Structures Dollars	True and Full Value of Ma Perma Attached Real Est Dollar	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Elmer Johnson		NE 1/4 of NE 1/4 Lot 1		1	141	26	40 03	503 635	455 475			
Theo M Klement		NW 1/4 of NE 1/4 " 2					40 10	792 000				
H. L. R. & Iron Co		SW 1/4 of NE 1/4 less 6 ac to school					34	673 850	431 450	109		
Melina C. Simpson		SE 1/4 of NE 1/4					40	459 580	383 400			
Immigration Land Co		NE 1/4 of NW 1/4 Lot 5 less 26.48 ac. sch					13 69	269 340	48 50			
Christine M. Greene		NW 1/4 of NW 1/4 " 4 " Ry R & 2 1/2 y					40 20	636 803	239 250			
Fred Wentkofske		vac of SW 1/4 of NW 1/4					2	119 150	105 311 00	110 1		
Theo. M Klement		3 " SE 1/4 of NW 1/4 (131.9' x 655')					3	89 75				
First State Land Co		NW 1/4 of NW 1/4 less 11 ac & platted portion also less Ry & 2 1/2 y					16	317 400				
First State Bank Remer		NW 1/4 of SW 1/4					40	523 660				
"		W of SE 1/4 of SW 1/4					20	396 500	402 420			
Gust Bjorklom		E 1/2 of NE 1/4 of NW 1/4 less 2 1/4 ac. Plat " Bjorklom add'n "					16 75	262 331	287 300			
Henry Wittwer		NW 1/4 of SE 1/4 11 ac of NW 1/4 of SW 1/4					11	131 165	29 30			
Leslie O. Killian		SW 1/4 of SE 1/4 NE 1/4 of DE 1/4					40	503 635	215 225			
Alfred J. Rowen & Irene Rowen		SE 1/4 of SE 1/4 less 11.71 ac					28 29	478 604	632 660			
							385 06	7728	4360	199	1278 7	4095
								6120	4174	219	10513	
								6121	4173			3504

REMER VIL.

County Board Changes.

Unplatted  
Lands - 28% Dec. 79.2 ✓  
Buildings and Structures -  
13% Dec. 95.7 ✓

Platted  
Lands - 26% Dec. 81.4 ✓  
Buildings and Structures -  
24% Dec. 93.6 ✓

Tax Commission Changes.

Platted and Unplatted  
Lands including Buildings,  
Structures and Machinery.  
10% Inc.

3504

UNPLATTED

**REMER VILLAGE**  
 PERCENTAGE INCREASES AND  
 DECREASES MADE BY COUNTY BOARD  
 AND STATE TAX COMMISSION ON  
 1928 ASSESSMENT

County Board:  
 Unplatted  
 19% Inc. on Structures

Platted  
 7% Inc. on Lands  
 5% Inc. on Structures

Tax Commission:  
 NONE

Assessor's Return of Taxable Real Property in the Village of Remer, County  
 Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

Year 1930.

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 Dollars	ASSESSOR'S VALUATION		QUALIFIED VALUATIONS		
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Land Attached to Real Estate Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Elmer Johnson		NE 1/4 of NE 1/4 Lot 1		1	141	26	40.03	503.63	455.475	958.160	370	319	
Theo M. Klement		NW 1/4 of NE 1/4 " 2					40.10	792.000		792.000	333	264	
H. L. R. v Iron Co		SW 1/4 of NE 1/4 less 6 ac to school					34	673.850	431.450	9912131.399	466	404	
Melina C. Simpson		SE 1/4 of NE 1/4					40	459.580	383.400	842.980	327	281	
Immigration Land Co		NE 1/4 of NW 1/4 Lot 5 less 26.48 ac. sch					13.69	269.340	48.50	3173.90	130	106	
Christine M. Greene		NW 1/4 of NW 1/4 " 4 " Ry Rly					40.20	636.803	239.250	875.053	351	292	
Med. A. Kofe	2 ac of	SW 1/4 of NW 1/4					2	119.150	105.310	110.100	282.350	450	427
Theo. M. Klement	3 "	SE 1/4 of NW 1/4 (131.9' x 655')					3	59.75		59.75	25	20	
Wis State Land Co		NW 1/4 of NW 1/4 less 11 ac & platted portion also less Ry Rly					16	317.400		317.400	133	106	
First State Bank Remer		NW 1/4 of SW 1/4					40	523.660		523.660	220	174	
"		7 of SE 1/4 of SW 1/4					20	396.500	402.420	798.920	307	266	
Gust Hjotlom		E 1/4 of NE 1/4 of NW 1/4 less 2 1/4 ac. Plat " Hjotlom addn "					16.75	262.331	287.300	549.631	210	183	
Henry Wittwer		NW 1/4 of SE 1/4 11 ac of NW 1/4 of SW 1/4					11	131.165	29.30	160.195	65	53	
Leslie O. Killian		SW 1/4 of SE 1/4 NE 1/4 of DE 1/4					40	503.635	215.225	718.860	287	237	
Alfred J. Rowen & Mena Rowen		SE 1/4 of SE 1/4 less 11.71 ac					28.29	478.604	632.660	1110.264	421	370	
							385.06	7728	4360	199	1228.7	4875	
								6120	4174	219	10513		
								6141	4173				

3504

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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, and EQUALIZED VALUATIONS. Includes handwritten entries for James Harker, Julius Bjerkness, Delma Wittwer, J. N. Joblom, Christian Missionary Alliance, \* Tri State Land Co, \* First Nat'l Bk. Bagley, Margaret N. Thomas, and Elmer J. Greene.

\* Consists of a strip of land parallel with board 200' from center line southwestly.

Assessor's Return of Taxable Real Property in the of , County of Cass, Minn., for the Year 1930.

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, and EQUALIZED VALUATIONS. Includes handwritten entries for 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, and SE 1/4 of SE 1/4.

**Assessor's Return of Taxable Real Property in the Village of Romer, County of Cass, Minn., for the Year 1930.**

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 Value of Buildings and Other Structures Dollars	True and Full Value of Lands Including all Structures, Improvements and Machinery 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	
		SUBDIVISION														
		<i>Original Plat</i>														
<i>J. N. Swanson</i>			<i>2</i>	<i>1</i>					<i>44 54 607726</i>		<i>651780</i>	<i>312</i>				<i>260</i>
<i>G. L. Meyer</i>			<i>3</i>						<i>44 54</i>		<i>44 54</i>	<i>22</i>				<i>18</i>
<i>Henry Wittwer</i>			<i>4</i>						<i>44 54 632756</i>		<i>676810</i>	<i>324</i>				<i>270</i>
<i>H. A. Kasper</i>			<i>5</i>						<i>44 54 607726</i>		<i>651780</i>	<i>312</i>				<i>260</i>
<i>"</i>			<i>6</i>						<i>85105</i>		<i>85105</i>	<i>42</i>				<i>34</i>
<i>Fred Wentkopke</i>			<i>7</i>													
<i>"</i>			<i>8</i>						<i>269 330 200 2400</i>		<i>2275730</i>	<i>1092</i>				<i>910</i>
<i>Chas. F. Hill</i>			<i>9</i>						<i>122 150</i>		<i>122 150</i>	<i>60</i>				<i>49</i>
<i>Werner Fee</i>			<i>10</i>						<i>122 150 251 300</i>		<i>373450</i>	<i>180</i>				<i>149</i>
<i>Arthur Row</i>			<i>11</i>						<i>122 150</i>		<i>122 150</i>	<i>60</i>				<i>49</i>
<i>A. F. Mills</i>			<i>12</i>						<i>122 150 439 525</i>		<i>561675</i>	<i>270</i>				<i>224</i>
<i>Henry Wittwer</i>			<i>13</i>						<i>103 126</i>		<i>103 126</i>	<i>60</i>				<i>41</i>
<i>"</i>			<i>14</i>						<i>103 126 251 300 3</i>		<i>26143129</i>	<i>1252</i>				<i>1046</i>
<i>"</i>			<i>15</i>						<i>103 126</i>		<i>103 126</i>	<i>50</i>				<i>41</i>
<i>King Lumber Co</i>			<i>16</i>						<i>103 126 677 810</i>		<i>780936</i>	<i>374</i>				<i>312</i>
<i>"</i>			<i>17</i>						<i>103 126</i>		<i>103 126</i>	<i>50</i>				<i>41</i>
<i>Amy E. Hermes</i>			<i>18</i>						<i>122 150 125 150</i>		<i>247300</i>	<i>120</i>				<i>99</i>
									<i>2031 9396</i>		<i>11427</i>	<i>4570</i>				<i>3803</i>
									<i>1655 7855</i>		<i>9510</i>	<i>4568</i>				
									<i>1613 7215</i>							

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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 Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
A. J. Gilbertson		Original Plat	N <sup>2</sup> of	1	2		32 39		32 39	16		13			
"			S <sup>2</sup> "	1			34 42	88105	122147	59		49			
J. H. Ingham			E <sup>2</sup> "	2			34 42	562672	596714	286		238			
Wiley A. Curo			W <sup>2</sup> "	2			34 42	314375	348417	167		139			
Frank Troop				3			44 54		44 54	22		18			
J. M. Klement				4			44 54	88105	132159	64		53			
"				5			44 54	88105	132159	64		53			
N. A. H. Kasper				6			44 54	627750	671804	322		268			
J. M. Klement				7			44 54	251300	295354	142		118			
"				9			244 300		244 300	120		99			
N. A. H. Kasper		Sec 8' "		10			102 125	35114200	1101003723 4425	1763		1489			
Albertina Hoepfner		Lot 11 x 8' "		10			163 200	8781050	1101001181 1350	533		460			
Mae Rankin				12			142 175		142 175	70		57			
J. M. Klement				13			147 180	24582940	26053120	1248		1042			
A. J. Gilbertson & B. Boveen				14			142 175		142 175	70		57			
"				15			142 175		142 175	70		57			
"				16			163 200	24662950	26293150	1260		1052			
Remer Land & Loan Co.			N <sup>3</sup> of	3			110 135	8781050	109 991097 1284	506		439			
First St. Bk. Remer.			E <sup>4</sup> of	3			176 216	15801890	17562106	842		702			
							2316	16492	299 19107	706					
							1885	13789	329 16002			6402			

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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 Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
Remer Lodge I.O.O.F. #240		Original Plat		1	4		83 102		83 102	41		33			
Chas Fick				2			83 102	527630	610732	292		244			
First St Bk, Remer				3			83 102		83 102	41		33			
"				4			83 102		83 102	41		33			
Martha J. Laur				5			102 125	376450	478575	230		191			
"				6			102 125	619740	721865	346		288			
J. M. Egan				7			102 125		102 125	50		41			
First St Bk, Remer				8			102 125		102 125	50		41			
Albertina Hoepfner				9			102 125		102 125	50		41			
Theodore M. Klement				10			106 130	527630	53 50 688810	321		275			
"				11			122 150		122 150	60		49			
"				12			163 200	7108500	110 10073718800	3513		2952			
Peter King				14			44 54	88105	132159	64		53			
Clement Bouchard				15			44 54	251300	295354	142		118			
Peter King				16			49 60	251300	300360	144		120			
		Section Home 13					1681	11655	150 13486	5385		4512			
							1370	9745	16 5 11280						
							1368	1076							



# RUST-PARKER COMPANY

WHOLESALE GROCERS

MANUFACTURERS

COFFEE ROASTERS

FISH SPECIALISTS

F. E. PARKER, PRESIDENT.  
J. F. PARKER, VICE PRES.  
C. E. TWEED, TREASURER.  
A. D. BLOOD, SECRETARY.

CABLE ADDRESS: RUSTPARK DULUTH. CODES: A. B. C. FIFTH EDITION. WESTERN UNION

DULUTH, MINNESOTA

April 9th, 1930

Mr. W. T. McKeown  
Treasurer, Cass County  
Walker, Minnesota

Dear Sir:

Thank you for furnishing us with the information we desire in connection with 1929 taxes covering the following property:

NE $\frac{1}{4}$  of NE $\frac{1}{4}$  Lot 11, Block 143, Range 26  
NW $\frac{1}{4}$  of NW $\frac{1}{4}$  Lot 12, Block 143, Range 26  
Lots 6 & 7, Section 6, Block 141, Range 26  
Lot 13, Block 2, Village of Remer

We note the valuation of Lot 13, Block 2, Village of Remer, is \$1284.00 and that this amount represents 40% of the true value of the property. If we are to judge the value of this property by the amount it could be sold for, it seems to us the valuation of \$1284.00 is entirely too high.

We will be pleased to have you refer this letter to your assessor for his consideration.

Yours very truly,

RUST-PARKER COMPANY

*F. E. Smith*  
By

FES:ANT

1284

642

---

7 926

1284

---

3 210,

4 Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.  
 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 and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			
C. A. Graham		Original Plat	1	5		41 50		41 50	20		16	
"			2			41 50		41 50	20		16	
"			3			41 50	42 50	83 100	40		33	
J. M. Egan			4			41 50	397 475	438 525	210		175	
"			5			50		50	20			
May N. Hicks			6			75	1050	1125	450	Exempt—Church Parsonage		
Emily F. Peake			7			61 75	732 875	793 950	380		317	
Andrew Riley			8			44 54	552 660	596 714	286		238	
Mabel N. Hicks			9			44 54	477 570	521 624	250		208	
Roland Hicks			10			44 54	564 675	608 729	292		243	
"			11			44 54		44 54	22		18	
"			12			44 54		44 54	22		18	
Amy Round			1	6		44 54	251 300	295 354	142		118	
Louise A. Conger			2			44 54	50 60	94 114	46		38	
Louis F. & May Fletcher			3			44 54		44 54	22		18	
"			4			44 54		44 54	22		18	
"			5			44 54		44 54	22		18	
"			6			44 54	226 270	270 324	130		108	
Thos M. Klement			7			44 54		44 54	22		18	
								6033				
						1048	4985	6063	2418		1618	
						753	3291	4044				

5 Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.  
 Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Evangelical Lutheran Synod Lot II Block 6 should be exempt, used only for church purposes, as a parish.

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 and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			
Geo H. Bluhm			8	6		44 54		44 54	22		18	
Evangelical Lutheran Synod			9			44 54		44 54	22		18	
Ernest Gutknecht			10			44 54	314 375	358 429	172		143	
H. Tree			11			54	60	71 4	286	Exempt		
"			12			61 75	552 660	613 735	294		245	
Agnes Peterson			1	7		44 54	623 745	667 799	320		267	
"			2			37 45		37 45	18		15	
"			3			37 45		37 45	18		15	
"			4			37 45	288 345	325 390	156		130	
Remer Co-op Creamery			5			37 45		37 45	18		15	
"			6			37 45		37 45	18		15	
"			7			37 45		37 45	18		15	
John B. Boyer			8			49 60	1103 200	1651 502	554		487	
Corra Newman			9			49 60		49 60	24		20	
"			10			37 45		37 45	18		15	
"			11			37 45		37 45	18		15	
"			12			37 45		37 45	18		15	
Henry Wolford			1	8		37 45	627 750	109 997	738 94	358	309	
"			2			29 36		29 36	14		12	
						951	4735	249	5935	2366	1769	
						734	3407	274	4415			

6 Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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.	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars
Joe Nillet		Original Plat	3	8			29	36		29	36	14		12
"			4				29	36		29	36	14		12
"			5				29	36		29	36	14		12
"			6				29	36		29	36	14		12
Amy E. Hermes			7				29	36		29	36	14		12
"			8				29	36		29	36	14		12
"			9				29	36		29	36	14		12
"			10				37	45	439525	476570	228		190	
Gideon Pronovost			11				37	45	355425	392470	188		157	
Rosa H. Bloyer (Telephone Bd. Exempt)			12				29	36	125150	154186	74		62	
E. L. Merton			1	9			29	36		29	36	14		12
"			2				29	36		29	36	14		12
Howel Lake St. Bk			3				29	36		29	36	14		12
"			4				29	36		29	36	14		12
"			5				29	36	96115	125151	60		50	
The Eugene Wilson Post # 346 of the American Legion		845' of N 51'	5				24	30		24	30	12		10
John P. Raetz			7				44	54	564675	608729	292		243	
M. B. Patton			8				44	54	351420	395474	190		158	
H. V. Davis			9				44	54	88105	132159	64		53	
Louise A. Conger			6	9			44	54	652780	676834	334		278	
							768	3195		3963	1582			
							622	2670		3292			1321	

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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.	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars
Phete Swenson		Original Plat	10	9			44	54	263315	307369	148		123	
Oliver Hill			11				44	54	263315	307369	148		123	
G. H. Rehr			12				44	54		44	54	22		18
Hora Nieckman			1	10			29	36		29	36	14		12
"			2				29	36		29	36	14		12
"			3				29	36		29	36	14		12
"			4				29	36		29	36	14		12
"			5				29	36		29	36	14		12
"			6				29	36		29	36	14		12
"			7				29	36		29	36	14		12
Guy E. McKinley			8				31	38	104160	165198	79		66	
"			9				29	36		29	36	14		12
"			10				29	36		29	36	14		12
"			11				29	36		29	36	14		12
"			12				29	36		29	36	14		12
Albert Bielefeldt			1	11			29	36		29	36	14		12
"			2				29	36		29	36	14		12
"			3				29	36		29	36	14		12
"			4				29	36		29	36	14		12
							740	790		1530	607		510	
							598	660		1258				
							602	660						

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass Minn., for the Year 1930.

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 Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review).

Original Plat

Albert Biechfeldt
Martha J. Lawe
Henry C. Schuttz
Christina Smith

300 175 475 192 351
244 629 872

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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 Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review).

Stymon's Add'n

C. A. Hacker
A. B. Hacker
Frank Nolan
Ed Letourneau
Sophia F. Puskar
Ed Letourneau
Grace Joslin
Gideon Pronovost
First St. Bank Remer
Robt M. Schuttz
L. N. Janboin
C. A. Hacker
Frederick O. Stout
Mac Janboin
Mech & Farmers St. Bl. Grove City Minn.
A. B. Oliver
Gideon Pronovost

Lot 15 part of 16
Lot 17 & 18
Lot 19

1194 3276 4470 1786
975 2738 3712
972 2739

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass Minn., for the Year 1930.

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 or Dist., DESCRIPTION, 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, Assessed 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).

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass, Minn., for the Year 1930.

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 or Dist., DESCRIPTION, 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, Assessed 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).

Assessor's Return of Taxable Real Property in the Village of Remer, County of Cass Minn., for the Year 1930.

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 Lands, Structures and Improvements, Total True and Full Value), and 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 Village of Remer, County of Cass, Minn., for the Year 1930.

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 Lands, Structures and Improvements, Total True and Full Value), and 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).









