

ASSESSMENT BOOK

FOR THE YEAR

1942

Town of *Barclay*
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY
PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

County, Minn.,

1942.

Geo. Briley, Assessor of the Town of Barclay

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1942, containing a list of all Platted and Unplatted Real Estate 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 the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

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 persons acquiring it.

Sec. 1989. 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 of his * * * personal property * * *

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed at the place where the same is kept, stored, or otherwise controlled by him as agent or attorney, * * *

Sec. 2006. Farm property of non-resident. When the owner of real estate and 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 located, * * *

Sec. 2012. Personal Property 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 * * *

Sec. 2015. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the place 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 the appointment between May and July. * * *

Sec. 2017. Personal Property of decedents. Personal property in the hands of a deceased person shall be listed and assessed at the place of listing at the time of his death. * * *

Sec. 1936. Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated, opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks included in each tract of property. * * *

Barclay, Cass

Sec. 2018. Where listed in case of doubt. In case of doubt as to the place where personal property shall be listed and assessed, the county board of assessors and the county board of equalization, in different counties, by the Department of Taxation * * *

Sec. 2022. 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 statement of personal property, and complete list thereof, * * *

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, and assess the same at such amount as he believes to be the true value thereof, * * *

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized to make a return 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 or return for taxation, * * * makes a false statement, or wilfully makes any statement as to any material which he knows to be false, * * *

Sec. 1997. Classification of property. Subdivision 1. Motor vehicles shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class 1. Iron ore whether mined or unmined shall be assessed at 10 per cent of its true and full value, * * *

Subdivision 3. Class 2. All agricultural products, except as provided in this chapter, shall be assessed at 10 per cent of the full value thereof. * * *

Subdivision 4. Class 3. All agricultural implements or machinery, including all implements and machinery used in any agricultural pursuit, shall constitute class three "a," and shall be valued and assessed at 20 per cent of full and true value thereof. * * *

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof. * * *

Subdivision 6. Class 3b. Directly, indirectly, or through any agent, partner, receiver, administrator, receiver, accounting officer, partner, factor, or in any other capacity, * * *

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that any person, * * * has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the same. * * *

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, and assess the same at such amount as he believes to be the true value thereof, * * *

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized to make a return 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. * * *

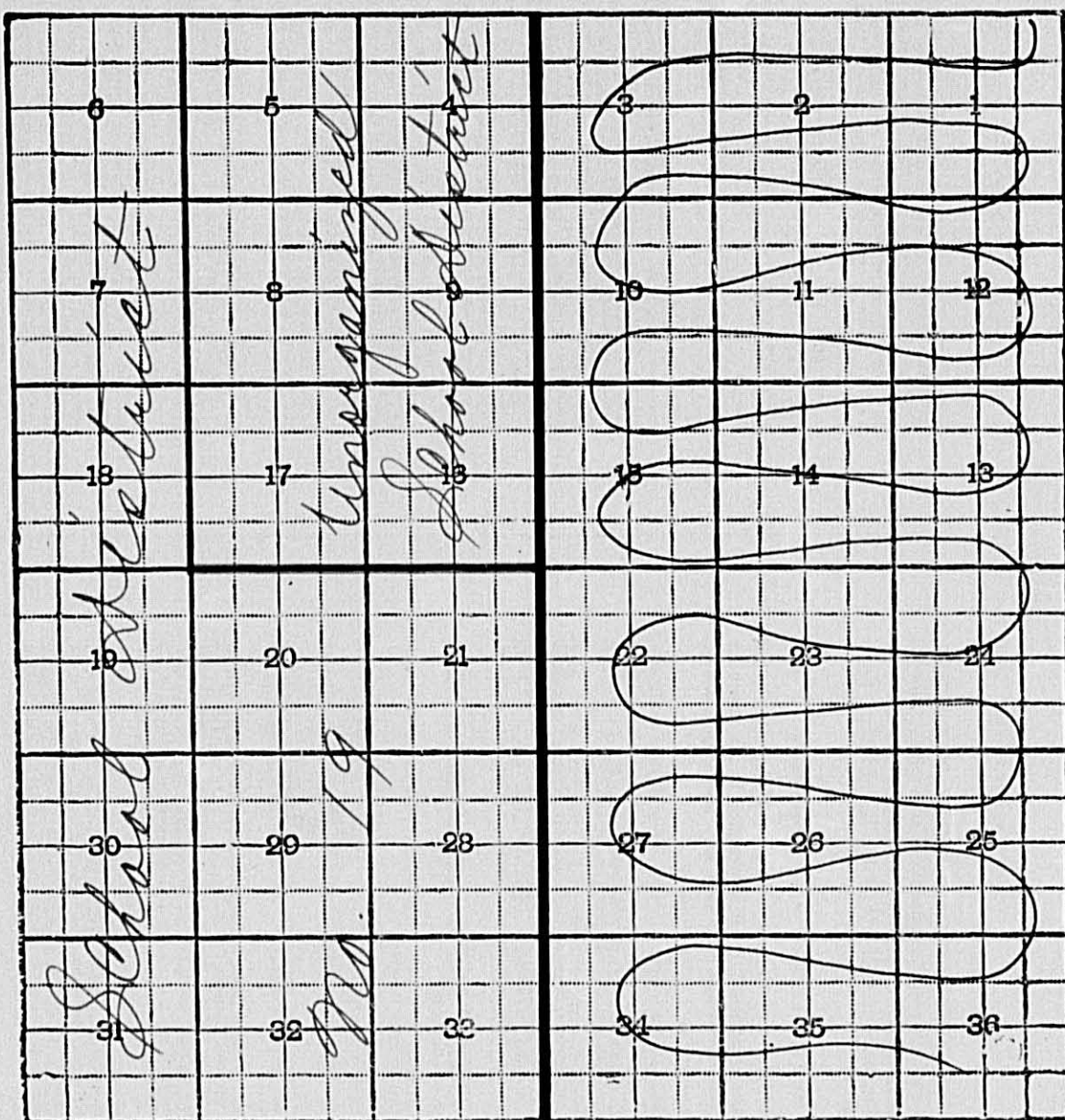
Sec. 10306. False statement regarding taxes. Every person who, in making any statement or return for taxation, * * * makes a false statement, or wilfully makes any statement as to any material which he knows to be false, * * *

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 128 Range No. 29 Mer. P. M.



Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1942.

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

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Assessor _____
Dated _____, 1942.

1 *Check map for exemption*
Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rtg. or Acreage	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land, Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars							
State of Minnesota	Un.	N E 1/4 of N E 1/4	4	128	29		67	107								
Wm C. Stephen		N W 1/4 of N E 1/4		37	95		242		242		81	8		81		
"		S W 1/4 of N E 1/4		40			254		254		85	90		85		
Joseph Makovsky		S E 1/4 of N E 1/4		40	✓		212	110	322	64	60	60		64		
Hasca Realty Co.		N E 1/4 of N W 1/4		38	11		242		242		81	76		81		
Gilford J. Marsh		N W 1/4 of N W 1/4		38	28	✓	306	550	916	183	169	169		183		
"		S W 1/4 of N W 1/4		40	✓		382		382		72	72		72		
"		S E 1/4 of N W 1/4		40	✓		382		382		72	72		72		
Clarence J. + Olga Florence Duncan		E. 3 acs. of Lot 6 less N. 50' of 1/2		250			27	220	247		82	75		82		
E. P. Holmberg		N E 1/4 of S W 1/4		40			212		212		67	67		71		
"		N W 1/4 of S W 1/4		40			212		212		67	67		71		
"		S W 1/4 of S W 1/4		40			212		212		67	67		71		
"		S E 1/4 of S W 1/4 N 1/2 of Lot 5		18	30		95		95		32	30		32		
Harvey Walters		N. 4 acs. of Lot 6		4	✓		40		40	8	8	8		8		
Andrew Jones		N. 13.05 acs. of Lot 3		13	05		276	100	360	120	120	120		129		
W. F. Remer + S. L. Randon + S. L. Randon		N E 1/4 of S E 1/4 Lot 3 less N. 13.05 acs.		13	07	✓	276	1500	1760	170	170	469		514		
E. P. Holmberg		N W 1/4 of S E 1/4 N 30 acs. of Lot 4		30			159		159		50	50		53		
Gertrude M. Hill		S W 1/4 of S E 1/4 S 26.75 acs. of Lot 4		26	75		286		286		90	90		95		
"		S E 1/4 of S E 1/4 E 1/2 of Lot 5		18	30		181		181		64	60		64		
Harvey Walters		E 4 acs. of N 8 acs. of Lot 6		4	✓		40	550	590	118	108	108		118		
Gladye Ficks		N 50' of E 1/2 of Lot 6		50			6		6		82	82		90		
							3882	3640	7022	665	1233	1898		2044		
							4116	3140	7570	718	1320					

2
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 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

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		SUBDIVISION	Sec. or Lot	Twp. or Block	Rtg. or Acreage	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land, Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars							
Mark Westfall	Un.	N E 1/4 of N E 1/4	5	138	29	✓	282	275	557	111	103	103		111		
"		N W 1/4 of N E 1/4		38	16	✓	266		266		53	53		56		
"		S W 1/4 of N E 1/4		40	✓		280		280		56	56		59		
"		S E 1/4 of N E 1/4		40	✓		280		280		56	56		59		
"		N E 1/4 of N W 1/4		38	04	✓	282		282		56	56		56		
J. J. Edwards		N W 1/4 of N W 1/4		37	90	✓	242	110	352	70	66	66		70		
"		S W 1/4 of N W 1/4		40	✓		254		254		48	48		51		
"		S E 1/4 of N W 1/4		40	✓		254		254		48	48		51		
State of Minnesota		N E 1/4 of S W 1/4														
State of Minnesota		N W 1/4 of S W 1/4														
L. D. Lavinia Lancaster		S W 1/4 of S W 1/4		40			212		212		67	67		71		
Ida Graham		S E 1/4 of S W 1/4		40			212		212		67	67		71		
State of Minnesota (Cont. to L. C. Rubitschung)		N E 1/4 of S E 1/4		40	✓		212	44	256	51	48	48		51		
State of Minnesota (Cont. to Carl Silbury)		N W 1/4 of S E 1/4		40			212		212		42	40		42		
State of Minnesota		S W 1/4 of S E 1/4														
State of Minnesota (Cont. to Geo. H. Knox)		S E 1/4 of S E 1/4		40			284		284		85	80		85		
							3108	340	3498	571	214	785				
							3294	429	3723	606	172					

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Floyd Turk, Ida Graham, Stasca Realty Co., Walter Thure, Gertrude M. Hill, and State of Minnesota.

387.53

2045 300 2345 182 480 662 704
2169 330 2499 195 509

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

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45.25

2265 200 2465 493 493 522
2401 220 2621 522

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		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
								True and Full Value of Land, Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						
Lillian Glover	Mn.	NE 1/4 of NE 1/4	16	138	29	40	✓	424 400	770 700		1194 1100	239 220		220	239	
"		NW 1/4 of NE 1/4			40	✓	424 400				424 400	85 80		80	85	
C. J. Johnson		SW 1/4 of NE 1/4			40	✓	424 400				424 400	85 80		80	85	
"		SE 1/4 of NE 1/4			40	✓	424 400	825 750			1249 1150	250 230		230	250	
C. E. Glover		NE 1/4 of NW 1/4			40	✓	297 280				297 280	59 56		56	59	
Sarah J. Phelps		NW 1/4 of NW 1/4			40		297 280				297 280	99 93	93	99		
"		SW 1/4 of NW 1/4			40		297 280				297 280	99 93	93	99		
C. E. Glover		SE 1/4 of NW 1/4			40	✓	297 280				297 280	59 56	56	59		
C. J. Johnson		NE 1/4 of SW 1/4			40	✓	254 240				254 240	51 48	48	51		
Julius A. Bauer		NW 1/4 of SW 1/4			40		254 240				254 240	85 80	80	85		
"		SW 1/4 of SW 1/4			40		254 240	100			364 340	121 113	113	121		
"		SE 1/4 of SW 1/4 Lot 1			37	45	254 229				254 229	81 76	76	81		
C. J. Johnson		NE 1/4 of SE 1/4			40	✓	254 240				254 240	51 48	48	51		
"		NW 1/4 of SE 1/4			40		254 240				254 240	51 48	48	51		
Barney & Grace Bangston		SW 1/4 of SE 1/4 Lot 2			32	75	350 330				350 330	117 110	110	117		
"		SE 1/4 of SE 1/4			40		509 480	550 500			1059 980	353 327	327	353		
							4959	2050			7009	866	892	1758	1885	
							5256	2255			7511	930	955			

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
								True and Full Value of Land, Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						
Luan Monson	Mn.	NE 1/4 of NE 1/4	17	138	29	40	✓	212 200			212 200	42 40	40	42		
Winnie & Hugh Burget		NW 1/4 of NE 1/4			40	✓	212 200				212 200	67 67	67	67		
Luan Monson		SW 1/4 of NE 1/4			40		212 200				212 200	67 67	67	67		
State of Minnesota		SE 1/4 of NE 1/4			40		212 200				212 200	67 67	67	67		
Winnie & Hugh Burget		NE 1/4 of NW 1/4			40	✓	212 200	110			322 300	64 60	60	64		
"		NW 1/4 of NW 1/4			40	✓	254 240				254 240	51 48	48	51		
"		SW 1/4 of NW 1/4			40	✓	254 240				254 240	51 48	48	51		
"		SE 1/4 of NW 1/4			40	✓	254 240				254 240	51 48	48	51		
State of Minnesota		NE 1/4 of SW 1/4			40		212 200				212 200	66 60	60	66		
Walter E. Jones		NW 1/4 of SW 1/4			40		212 200				212 200	66 60	60	66		
Hannah E. McLogan	State of Minnesota	SW 1/4 of SW 1/4			40		212 200				212 200	66 60	60	66		
State of Minnesota		SE 1/4 of SW 1/4			40		212 200				212 200	66 60	60	66		
State of Minnesota		NE 1/4 of SE 1/4			40		212 200				212 200	66 60	60	66		
A. J. & Cliff K. Kaufman		NW 1/4 of SE 1/4			40		212 200				212 200	66 60	60	66		
"		SW 1/4 of SE 1/4			40		212 200	110			322 300	67 60	60	67		
Harold R. Kline		SE 1/4 of SE 1/4			40	✓	254 240	60			320 300	64 60	60	64		
							2560	320			2880	304	455	759	807	
							2712	352			3064	323	413	736	736	

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Olson & Levi Carlson, Collins, Bates, Harmon, Riley, and State of Minnesota.

66338

Summary totals for the first table: 3380, 680, 4060, 526, 499, 1005, 4069, 917.

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Farmers St. Bl., Pine River, Albert Seagarden, State of Minnesota, Edw. B. Harmon, J. R. Lathridge, and J. F. Anderson Lbr. Co.

49376

Summary totals for the second table: 2890, 500, 3370, 406, 413, 849, 894, 724.

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Shadock Hill, Bertude M. Hill, Gust Wolfrank, and Jake Stanley.

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Reuben C. Allen, George Bailey, Zella Kater, and Reuben C. Allen.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Paul Heihn, Frank Seifert, State of Minnesota, Charley P. Vance, Jorgen J. Hemness, Olaf Hemness, Emma Berner, and Olaf Hemness (Cont. to Chris Hoffman).

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Benjamin Kline, John C. Halty, H. M. McAllister, John C. Halty, H. G. Cromett, Robert Campbell, Marius Aug, Carl G. & Olga L. Cole, C. F. & Merle Peters, N. D. Sherwood, and Frank Benson.

Assessment of Taxable Unplatted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Guy L. Clapper, Mrs. & Hermana Young Albert, J. J. Anderson Lbr. Co., etc.

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Table with columns: NAME OF OWNER, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Farmers St. Ch. Pine River, Richard C. & Anna C. Holmstrom, etc.

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HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for State of Minnesota (Contr. to Arne Henness), State of Minnesota (Contr. to Chas. L. Hoffman), State of Minnesota (Contr. to Geo. Walkenhauer), John F. & Zena Alden, George F. Walkenhauer, State of Minnesota (Contr. to Bernard J. Ackerman, Adm.), State of Minnesota (Contr. to S.P. Hanson), State of Minnesota (Contr. to Geo. Walkenhauer), State of Minnesota (Contr. to Haul S. Wright).

Assessment of Taxable Unplatted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes 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, SE 1/4 of SE 1/4.

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Indicate Homestead	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 Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
					True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Lena Wabel, Annie, Martha & Mechilla M. Hartsch	19	Chicama Beach	no	30	175	205		82	82				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30	175	205		82	82				
P. J. & Marguerite Johnson	"	"	no	30	100	130		52	52				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30	100	130		52	52				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30	100	130		52	52				
" " " "	"	"	yes	30	200	230	52	52	52				
" " " "	"	"	"	30	30	60	12	12	12				
John P. Van Arsdale	"	"	no	25		25		10	10				
" " " "	"	"	"	25	500	525		210	210				
" " " "	"	"	"	25		25		10	10				
" " " "	"	"	"	25		25		10	10				
L. N. Newton	"	"	"	25	200	225		90	90				
" " " "	"	"	"	25		25		10	10				
Jacob A. Kung	"	Part of 9	"	10		10		4	4				
H. J. Cromett	"	100' of 9	"	10		10		4	4				
Robert Campbell	"	7 1/2 of 9	"	10		10		4	4				
				480	1580	2030	52	708	973				
						2060	72		780				
						+ 2							

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY	Indicate Homestead	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 Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars
					True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Frances Lou Dietold	19	Norwood	no	30		30		12	12				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30		30		12	12				
Nancy Lou Morrall	"	"	"	30	175	205		82	82				
Charles L. Howard	"	"	"	30	175	205		82	82				
L. L. Gerard	"	"	"	30		30		12	12				
" " " "	"	"	"	30	175	205		82	82				
Walter Silbaugh	"	"	"	30	100	130		52	52				
State of Minnesota	"	"	"	30		30		12	12				
Walter Silbaugh	"	"	"	30		30		12	12				
L. J. Campbell	"	"	"	30		30		12	12				
" " " "	"	"	"	30	200	230		92	92				
L. J. Campbell	"	"	"	30		30		12	12				
Myrtle M. Donnelly	"	"	"	30	350	380		152	152				
John C. Halty	"	"	yes	30		30		12	12				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30		30		12	12				
" " " "	"	"	"	30		30		12	12				
				540	1475	2015		790	790				
						806			806				

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot, Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot, Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS								
					True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation					
						True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								Dollars	Dollars	Dollars	Dollars	Dollars
Ralph H. Raymond	19	Georges Addition	14	yes	20		20	5		5									
"			2	"	20		20	5		5									
Sylvia Raymond			3	"	20		20	5		5									
"			4	"	20	200	220	55		55									
Paul & Emma Lindberg			5	"	20		20	5		5									
Norman L. Oftedahl			6	no	20	300	320		128	128									
Walter Jorkelson			7	yes	20	300	320	80		80									
Martin Jorkelson			8	yes	20	200	220	55		55									
"			9	no	20		20												
Olava & Nels M. Larson			10	"	20		20												
"			11	yes	20	160	180	45		45									
"			12	"	20		20	5		5									
State of Minnesota		Market Lot	1				20	5		5									
State of Minnesota (Cont'd. to P.P. St. Bk. for Arman Stanley)		"	2	yes	40	100	140	35		35									
					280	1260	1540	300	760	460									
								295	144	439									

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS								
					True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation					
						True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate								Dollars	Dollars	Dollars	Dollars	Dollars
Arthur Seckell	19	Shady Point	11	no	25		25			10		10							
"			2	"	25	100	125			50		50							
Rosalie Newman			3	yes	30	190	220	55		55									
H. A. & Sophia York			4	no	30	270	300		120	120									
Sophia York			5	no	30	90	120		48	48									
"			6	yes	30	500	530	108		40		148							
Harlan H. Webster			7	no	20	360	380		152	152									
"			8	"	20		20		8	8									
					210	1510	1720	163	428	591									

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, SUBDIVISION, Lot Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

600 930 1530 338 12 410

Assessment of Taxable Platted Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, SUBDIVISION, Lot Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

647 980 1627 265 230 495

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY, SUBDIVISION, Lot, Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

V. Madeline Hempstead 19

Paul & Clara N. Henninger

Geo. W. & Clara W. Leitner

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY, SUBDIVISION, Lot, Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

Frederick Simon Pickle 19

P.O.M. Anderson & Anna Anderson

Carrie Luman

Mathilda Baumgart

Mrs. Lellie Ida Groby

John F. Lemke

Richard B. & Anna S. Holmstrom

Backus Lumber Co.

Ole B. & Anna S. Norgren

248 654

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), ASSESSOR'S VALUATIONS (Indicate Homestead, True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Ole B. & Anna S. Norgren 19

Beckus Lumber Co.

Richard B. & Anna C. Holmstrom

255 29 56 85

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. This page is mostly blank.

Assessment of Taxable Platted Real Property in the _____ of _____, County of _____, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes sub-headers for 'STRUCTURES AND IMPROVEMENTS' and 'EQUALIZED VALUATIONS'.

UNPLATTED Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Barclay, County of Cass, Minnesota, 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes sub-headers for 'STRUCTURES AND IMPROVEMENTS' and 'EQUALIZED VALUATIONS'. Includes handwritten notes like 'Footings Brought Forward from Page' and 'MB'.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the _____ of _____, County of _____, Minnesota, 19____
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	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 Homesteads up to \$4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars	
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PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Town of Barclay, County of Cass, Minnesota, 1942
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	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 Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars	
Footings Brought Forward from Page	1	480	1580	2060 2030	715 715	708	780				
" " " " "	2	540	1475	605 2005	740	806 798	773 798				
" " " " "	3	813	2005	2610 2650		1044	1044				
" " " " "	4	100	130	250	42	32	74				
" " " " "	5	228	640	868			217				
" " " " "	6	312	1000	1312			321 321				
" " " " "	7	280	1260	1540		144	439 460				
" " " " "	8	210	1510	1720	163	428	591				
" " " " "	9	600	930	1530	338	72	410				
" " " " "	10	647	980	1627	265	230	495				
" " " " "	11	475	1050	1525	325	90	415				
" " " " "	12	585	1420	2005	248 250	406	654 656				
" " " " "	13	255		255	29	56	85				
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