

ASSESSMENT BOOKS

1928

Town of Birch Lake

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

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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 140 Range No. 30 Mer. P. M.

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W. Morgan

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minn.

APR 23 1928

1928

Harry A Young Assessor of the County of Birch Lake

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith desire 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.

A. 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, except that which is exempt from taxation, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED Sec. 1984. ***Personal property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is owned or invested in whole or in part) and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property which he holds or otherwise controlled by him as the agent or attorney, or on 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 guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee, 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 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 designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and 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 thereon, the same shall be listed and assessed in the town or district where the farm is situated in several town 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

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 the same are located in the name of the "owner," and, if not known, as "owner unknown."

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

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

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

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

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state before May 1 and 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 personal property in his possession on May 1 of such year, as taxpayer or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no 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 per-

son under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess to the same at such amount. 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 personal property for taxation may, when necessary 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 to be assessed. All real and personal property subject to a general property tax and not tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be.

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), 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 or 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

of

being first duly sworn, says that he is the

County Auditor of

CASS

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

Birch Lake

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

of Birch Lake 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 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

23rd day of April

A. D. 1928.

Notary Public,

CASS

County, Minn.

A. A. Galen

County Auditor.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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

BIRCH LAKE TWP.

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 Other Improvements Dollars	STRUCTURES AND True and Full Value of Buildings and Other Structures Dollars	COUNTY BOARD CHANGES			EQUALIZED VALUATIONS				
						Acres	100ths			Unplatted	44% Inc. on Lands	9% Inc. on Structures	Tax C	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	
Arthur R. Maass		NE $\frac{1}{4}$ of NE $\frac{1}{4}$		1	110	30	44	10	475								
Jamechou, Anderson & Ragatz		NW $\frac{1}{4}$ of NE $\frac{1}{4}$					44	59	475								158
" " "		SW $\frac{1}{4}$ of NE $\frac{1}{4}$					40		300								144
W. W. Merritt		SE $\frac{1}{4}$ of NE $\frac{1}{4}$					40		300								144
Jamechou, Anderson & Ragatz		NE $\frac{1}{4}$ of NW $\frac{1}{4}$					45	07	488								163
" " "		NW $\frac{1}{4}$ of NW $\frac{1}{4}$					45	57	339								163
" " "		SW $\frac{1}{4}$ of NW $\frac{1}{4}$					40		300								144
" " "		SE $\frac{1}{4}$ of NW $\frac{1}{4}$					40		300								144
" " "		NE $\frac{1}{4}$ of SW $\frac{1}{4}$					40		360	3620							1379
" " "		NW $\frac{1}{4}$ of SW $\frac{1}{4}$					40		300	3321							144
Arthur R. Maass		SW $\frac{1}{4}$ of SW $\frac{1}{4}$				Lot 6	38	30	507								243
" " "		SE $\frac{1}{4}$ of SW $\frac{1}{4}$				" 5	21	90	396	4092							1556
W. W. Merritt		NE $\frac{1}{4}$ of SE $\frac{1}{4}$					40		300								144
Jamechou, Anderson & Ragatz		NW $\frac{1}{4}$ of SE $\frac{1}{4}$					40		300								144
Arthur R. Maass		SW $\frac{1}{4}$ of SE $\frac{1}{4}$				" 4	16	45	482	20454							10111
Walter C. Maass		SE $\frac{1}{4}$ of SE $\frac{1}{4}$				" 3	29	25	723	18765	9300						973
							605	23	5826	30048	9300						15912

County Board Changes

Unplatted

44% Inc. on Lands

9% Inc. on Structures

Tax C

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

Assessor's Return of Taxable Real Property in the Town of Birch Lake for the Year 1928.

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

DEPT. OF REVENUE
STATE OF MINN. ON FILE
SUBJECT: 1928

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 VALUATIONS			EQUALIZED VALUATIONS			
						Acres	100ths		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 Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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
Arthur R. Maas		NE $\frac{1}{4}$ of NE $\frac{1}{4}$	1	140	30	44	10	475			475				
Jamechon, Anderson & Ragatz		NW $\frac{1}{4}$ of NE $\frac{1}{4}$				44	39	475			330	140			158
"		SW $\frac{1}{4}$ of NE $\frac{1}{4}$				40		432			330	170			158
W. W. Merritt		SE $\frac{1}{4}$ of NE $\frac{1}{4}$				40		300			332	100			144
Jamechon, Anderson & Ragatz		NE $\frac{1}{4}$ of NW $\frac{1}{4}$				45	07	488			339	113			163
"		NW $\frac{1}{4}$ of NW $\frac{1}{4}$				45	57	488			339	113			163
"		SW $\frac{1}{4}$ of NW $\frac{1}{4}$				40		300			332	100			144
"		SE $\frac{1}{4}$ of NW $\frac{1}{4}$				40		300			332	100			144
		NE $\frac{1}{4}$ of SW $\frac{1}{4}$				40		518	3620		4198				
		NW $\frac{1}{4}$ of SW $\frac{1}{4}$				40		360	3321		3681	1227			1379
Arthur R. Maas		SW $\frac{1}{4}$ of SW $\frac{1}{4}$			Lot 6	38	30	300			308	100			144
"		SE $\frac{1}{4}$ of SW $\frac{1}{4}$			" 5	21	90	730	4097		507	169			243
						21	90	396	3759		4667	1385			1556
W. W. Merritt		NE $\frac{1}{4}$ of SE $\frac{1}{4}$				40		432			432	100			144
Jamechon, Anderson & Ragatz		NW $\frac{1}{4}$ of SE $\frac{1}{4}$				40		300			300	100			144
Arthur R. Maas		SW $\frac{1}{4}$ of SE $\frac{1}{4}$			" 4	16	45	579	20454		30333				
Walter C. Maas		SE $\frac{1}{4}$ of SE $\frac{1}{4}$			" 3	29	25	702	18765	9300	28467	9489			10111
						29	25	723	1721		2445	815			973
						605	23	8388	30048	9300	47736				
								5826	27567	9300	42693	14231			15912

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, 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).

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Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 11

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Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 13

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

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Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928. 15

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Frank B. Heilman, Ernest B. Heilman, and Wilhelmina Maass.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 17

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), 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 Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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, EQUALIZED VALUATIONS. Includes entries for Geo. & B.M. Gemberling, Julius Jessman, Hammond Land Co., Anker J. Christensen, Elsie C. Fingerson, Louis L. Van Stenberg.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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, EQUALIZED VALUATIONS. Includes entries for Fred Leapsen, Joe Hannon, Char. Hendricks, August John Moyer, Fred Leapsen.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by 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					
Apl Larson		NE 1/4 of NE 1/4	24	140	30	40	518			518	120			173
Helen George		NW 1/4 of NE 1/4				40	368			368	120			173
"		SW 1/4 of NE 1/4				40	368			368	120			173
Apl Larson		SE 1/4 of NE 1/4				40	518			518	120			173
Geo. W. Duncan		NE 1/4 of NW 1/4				40	518			518	120			173
Fred S. Hultgren		NW 1/4 of NW 1/4				40	360			360	120			173
"		SW 1/4 of NW 1/4				40	332			332	100			144
Christine Holmberg		SE 1/4 of NW 1/4				40	579	654		1233	334			411
"		NE 1/4 of SW 1/4				40	691			691	160			230
Fred S. Hultgren		NW 1/4 of SW 1/4				40	579	1145		1724	484			575
"		SW 1/4 of SW 1/4				40	402	1050		1452	160			230
Christine Holmberg		SE 1/4 of SW 1/4				40	430			430	100			144
Apl Larson		NE 1/4 of SE 1/4				40	518			518	120			173
Helen George		NW 1/4 of SE 1/4				40	368			368	120			173
Christine Holmberg		SW 1/4 of SE 1/4				38	360			360	95			137
Mary C. Wood		SE 1/4 of SE 1/4				40	579	108		687	167			229
						638.00	8019	1901		9926	2440			3311
							5571	1779		7320				

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by 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					
L. W. Frost		NE 1/4 of NE 1/4	25	140	30	40	432			432	100			144
"		NW 1/4 of NE 1/4				40	300			300	100			144
"		SW 1/4 of NE 1/4				40	300			300	100			144
"		SE 1/4 of NE 1/4				40	432			432	100			144
"		NE 1/4 of NW 1/4				40	432			432	100			144
"		NW 1/4 of NW 1/4				40	300			300	100			144
"		SW 1/4 of NW 1/4				40	300			300	100			144
"		SE 1/4 of NW 1/4				40	432			432	100			144
W. W. Frost		NE 1/4 of SW 1/4				40	432			432	100			144
"		NW 1/4 of SW 1/4				40	300			300	100			144
"		SW 1/4 of SW 1/4				40	300			300	100			144
"		SE 1/4 of SW 1/4				40	432			432	100			144
"		NE 1/4 of SE 1/4				40	432			432	100			144
"		NW 1/4 of SE 1/4				40	300			300	100			144
"		SW 1/4 of SE 1/4				40	300			300	100			144
"		SE 1/4 of SE 1/4				40	432			432	100			144
						640	6912			6912	1800			2304
							4800			4800				

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Machinery, Total True and Full Value), ASSESSED VALUE (As Equalized by Board of Review, As Equalized by County Board, As Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Machinery, Total True and Full Value), ASSESSED VALUE (As Equalized by Board of Review, As Equalized by County Board, As Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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, EQUALIZED VALUATIONS. Includes entries for W. C. Arthurs, Salvation Army, Home Farm Credit Co., Avon Gilman, H. C. Arthur, A. G. Quick, and Edw. H. Dieck.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 29

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, EQUALIZED VALUATIONS. Includes entries for Josiah Quick, Raymond Quick, Home Farm Credit Co., J. M. Quick, Noia S. Beavers, Nels Julius Strand, Nellie Mae Kuhlman, and Central Union Trust Co., N.Y.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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

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

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 31

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

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

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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

Table with columns: No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, 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).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 33

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

Table with columns: No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, 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).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 35

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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Grand Total: 640, 7618, 1010, 8628, 6219, 2093, 2875

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Grand Total: 640, 6406, 118, 6514, 1516, 2172, 18843.30, 27436.40, 75340, 9300, 35900.4, 268971, 89657, 119679

Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass

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	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS			Total Full Value of all Structures and Improvements
							Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars	

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le Real Property in the _____ of _____, 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.

No. of School Dist.	DESCRIPTION	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS		
						Acres	100ths		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

PERSONAL

