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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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DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

County, Minn., Cass Town
of Birch Lake Assessor of the

1926

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1926, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.

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

A. A. Cater
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 the date of May 1, and, if acquired on that day, shall be listed by or for the person 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 his movable personal property, and stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested in mines, franchises, royalties, and other personal properties.
2. He shall also list separately, and in the name of his partner, money's and other personal property invested in any other business 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; of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporate, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Personally.—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 that he and his business are in, and that he and his business are 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 district and of the county of the taxing district and of 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 live stock, or other personal property, is a non-resident, and does not reside therein, 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, and other 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 equipping 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 does not in good faith owned, operated and 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 in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of a fixed situs in any city, village or borough in this state, 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 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 located upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 or such year in the county, town or district in which he resides, unless he shall make his return to the assessor that he is held for taxation in 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 counties, counties, or places in different counties, counties, or places in different counties, and when determined either commission; and when determined 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 or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, partner, actor, or in any other capacity, at his own election, required to include in his statement the 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 the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling, etc. Any officer authorized by law to assess property for taxation may, when necessary, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every person who in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lien 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 mined, it shall be assessed with and as a part of the real state in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the tract, exclusive of the assessable value of the land exclusive of the assessable value of the iron ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, and other wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a," (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a," (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33-1/3) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and 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 forty (40) 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,

ss.

County of Cass

A. A. Cater

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 Section 1985 of the General Statutes of 1923 and

that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal

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

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

such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

Subscribed and sworn to before me this

27th day of March

A. D. 1926.

A. A. Cater

County Auditor

Cass County, Minn.

A. A. Cater

being first duly

County, that the

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Birch Lake 38

BIRCH LAKE TWP.
 County Board Changes:
 None, excepting individual changes as noted in minutes of Bd. of Equalization.
 Tax Commission Changes:
 None.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land Excluding Structures and Improvements Dollars	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS		
						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	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
Cass Realty Co.		NE 1/4 of NE 1/4	1	140	30	44	10	483		483	161			161
Jamechon, Anderson and Ragatz		NW 1/4 of NE 1/4				44	59	495		495	165			165
"		SW 1/4 of NE 1/4				40		441		441	147			147
W. W. Merritt		SE 1/4 of NE 1/4				40		441		441	147			147
Jamechon, Anderson and Ragatz		NE 1/4 of NW 1/4				45	07	570		570	170			170
"		NW 1/4 of NW 1/4				45	57	570		570	170			170
"		SW 1/4 of NW 1/4				40		441		441	147			147
"		SE 1/4 of NW 1/4				40		441		441	147			147
"		NE 1/4 of SW 1/4				40		441		441	147			147
"		NW 1/4 of SW 1/4				40		441		441	147			147
Just O. Mitchell and Glen D. Mitchell		SW 1/4 of SW 1/4			Lat 6	38	30	585		585	195			195
U. R. Maeser		SE 1/4 of SW 1/4			" 5	21	90	396		396	132			132
W. W. Merritt		NE 1/4 of SE 1/4				40		441		441	147			147
Jamechon, Anderson and Ragatz		NW 1/4 of SE 1/4				40		441		441	147			147
Arthur R. Maeser		SW 1/4 of SE 1/4			" 4	16	45	594	11700	12294	4098			4098
Walter C. Maeser		SE 1/4 of SE 1/4			" 3	29	25	600		600	200			200
						605	23	7701	11700	19401	6467			6467

PLATTED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.
 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 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 Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	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										
Jamechon, Anderson and Ragatz		NE 1/4 of NE 1/4 Lat 1	2	140	30	38.06	417			417	139								
"		NW 1/4 of NE 1/4 " 2				12	132			132	44								
"		SW 1/4 of NE 1/4																	
"		SE 1/4 of NE 1/4																	
East Saginaw Natl Bank		NE 1/4 of NW 1/4 " 3				28.21	348			348	116								
"		NW 1/4 of NW 1/4 " 4				46.35	564			564	188								
Home Farm Credit Co.		SW 1/4 of NW 1/4 " 5				40	480			480	160								
East Saginaw Natl Bank		SE 1/4 of NW 1/4 " 6				46.20	12			12	4	changed by auditor 4/11/1928	185						
"		NE 1/4 of SW 1/4				40	480			480	160								
L. J. Hemen and N. E. Lewis		NW 1/4 of SW 1/4				40	480			480	160								
East Saginaw National Bank		SW 1/4 of SW 1/4				40	480			480	160								
"		SE 1/4 of SW 1/4				40	480			480	160								
"		NE 1/4 of SE 1/4																	
"		NW 1/4 of SE 1/4 " 7				13.50	168			168	56								
Ellist E. Nash		SW 1/4 of SE 1/4 " 8				37.25	456			456	152								
Freeman C. Peet		SE 1/4 of SE 1/4 " 9				48.95	537			537	179								
						470.32	5034			5034	1678								

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.
 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 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 Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	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										
E. J. L. Bodeker		NE 1/4 of NE 1/4	3	140	30	47.32	432			432	144								
"		NW 1/4 of NE 1/4				46.88	432			432	144								
Home Farm Credit Co.		SW 1/4 of NE 1/4				40	480			480	160								
"		SE 1/4 of NE 1/4				40	480			480	160								
Chas. Stuart		NE 1/4 of NW 1/4				46.44	423			423	141								
"		NW 1/4 of NW 1/4				46.01	690			690	230								
"		SW 1/4 of NW 1/4				40	600			600	200								
"		SE 1/4 of NW 1/4				40	360			360	120								
John F. Baettcher		NE 1/4 of SW 1/4				40	600	300		900	300								
Chas. Stuart		NW 1/4 of SW 1/4				40	600			600	200								
Frank Bergquist		SW 1/4 of SW 1/4				40	360			360	120								
John F. Baettcher		SE 1/4 of SW 1/4				40	600			600	200								
Home Farm Credit Co.		NE 1/4 of SE 1/4				40	480			480	160								
"		NW 1/4 of SE 1/4				40	480			480	160								
John F. Baettcher		SW 1/4 of SE 1/4				40	360			360	120								
"		SE 1/4 of SE 1/4				40	360			360	120								
						666.65	7737	300		8037	2679								

PLATTED

PERSONAL

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

J. E. LUNDRIGAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

OFFICE OF

A. A. CATER
AUDITOR, CASS COUNTY

WALKER, MINNESOTA

February 17, 1928

Harry Young,
Assessor of Birch Lake Twp.,
Hackensack, Minn.

Dear Sir:

It has just come to our attention that the assessment on Lot 6 Sec.2, Twp. 140, Rge. 30, appears to be wrong, and ask that you check this.

Your assessment book shows Lot 6 to contain 46.20 acres, on which you have placed a full and true valuation of \$ 12.00, which when figured out for taxation brings the tax on the 46.20 acres to only 41 cents. This appears by the map to be rather valuable property, it being located on a lake, and does not show as swamp. We thought that perhaps you meant for the assessment to be \$ 12.00 an acre, which is about what you have assessed the rest of property in this section.

Will you please write us, giving us correct value per acre on this lot? We are in need of this at once, and will appreciate an early reply.

Very truly yours,

A. A. Cater
County Auditor - *A*

CES

*Lot 6 Sec 2 Twp. 140 Range 30 should
be assessed \$12.00 an acres*

H A Young
Assessor

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Chas. Stuart, Calmin Mtg. Corp, and E. J. L. Bodeker.

459 47 6942 3300 10272 3414

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Frank S. Waggoner, N. A. Harder, John B. Dean, and Elizabeth M. Camfield.

455 80 6873 6573 6873 2291

2291

PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Wm Harder		NE 1/4 of NE 1/4 Lat 1	6	140	30	43	35	530	100	630	210	210	210		
Letha Ekey		NW 1/4 of NE 1/4 " 2				40	73	615	500	1115	372	338	338		
"		SW 1/4 of NE 1/4				41	42	420		420	140	140	140		
Geo. C. Hausken		SE 1/4 of NE 1/4				41	29	504		504	168	168	168		
Ernest Ekey		NE 1/4 of NW 1/4 " 3				27	50	804	300	1104	368	329	329		
Bob Thomas		NW 1/4 of NW 1/4 " 6				3	80	48		48	16	16	16		
Fowler & Chapman		SW 1/4 of NW 1/4 " 5				21	10	198		198	66	66	66		
"		SE 1/4 of NW 1/4 " 4				37	40	456		456	152	152	152		
East Saginaw National Bank		NE 1/4 of SW 1/4				39	64	480		480	160	160	160		
Albert Thomas		NW 1/4 of SW 1/4				32	03	396		396	132	132	132		
Bob Thomas		SW 1/4 of SW 1/4				32	08	297		297	99	99	99		
"		SE 1/4 of SW 1/4				39	70	480		480	160	160	160		
Gunner E. Lidstrom		NE 1/4 of SE 1/4				40	94	492		492	164	164	164		
Carl J. Jackson		NW 1/4 of SE 1/4				40	96	492		492	164	164	164		
"		SW 1/4 of SE 1/4				40	62	492		492	164	164	164		
John Dean		SE 1/4 of SE 1/4				40	60	492		492	164	164	164		
						563	16	7196	700	8096	2699	2626	2626		

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Arthur Adolph Jaek		NE 1/4 of NE 1/4	7	140	30	40		360		360	120	120	120		
"		NW 1/4 of NE 1/4				40		360		360	120	120	120		
"		SW 1/4 of NE 1/4				40		360		360	120	120	120		
"		SE 1/4 of NE 1/4				40		360		360	120	120	120		
A. W. Spence		NE 1/4 of NW 1/4				40		480		480	160	160	160		
Arthur E. Poland		NW 1/4 of NW 1/4				32	30	429	600	1029	343	343	343		
H. W. Gallup		SW 1/4 of NW 1/4				32	30	495		495	165	165	165		
A. W. Spence		SE 1/4 of NW 1/4				40		480		480	160	160	160		
"		NE 1/4 of SW 1/4				38	50	480		480	160	160	160		
H. W. Gallup		NW 1/4 of SW 1/4				27	72	320		320	107	107	107		
Berton J. Gallup		SW 1/4 of SW 1/4				30	35	1086	700	1786	595	595	595		
A. W. Spence		SE 1/4 of SW 1/4				40		720	1500	2220	740	740	740		
Arthur Adolph Jaek		NE 1/4 of SE 1/4				40		360		360	120	120	120		
"		NW 1/4 of SE 1/4				40		360		360	120	120	120		
Joseph Buchvold, Jr.		SW 1/4 of SE 1/4				40		561		561	187	187	187		
Arthur D. Preston		SE 1/4 of SE 1/4				40		480		480	160	160	160		
						601	17	7691	2800	10491	3497	3531	3497		

PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Elizabeth M. Camfield, Fred C. and Minnie Schwerkert, Truls Tjobering, Emma Schrader, Arthur J. Preston, Chas. W. Bayer, G. N. Sheldon, and Chas. W. Bayer.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ernest J. Bodeker, Clarence Brooks, G. N. Sheldon, George Schmidt, and Clinie Louise Hanson.

PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value, 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 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for J. W. Bailey, N. E. Hall, Miss. River Lumber Co., Emma Spencer, John O. Swanson, Wm Morris, and various land subdivisions.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Wm Morris, Edw. Webber, Alfred Mattson, Lewis D. Munson, Hattie Bain, Clarence E. Lucher, Wm Donaldson, Geo. W. Duncan, and Emma A. Firestone.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

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

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Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

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

PLATTED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value, Assessed 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 1926.

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PLATTED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Geo. and B. M. Gamberling, Julius Jessman, Chryna Ore Land Co., Anker J. Christensen, Elsie C. Langeson, and Louis L. Van Steenberg.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Fred Leafsen, Joe Hannon, Central Union Trust Co. N.Y., Chas. Hendricks, August John Mogee, and Leapsen Fred Leafsen.

PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

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

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value, Assessed 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 1926.

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PLATTED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value, Assessed 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 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value, Assessed 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 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Novia D. Beaver, Earl Craven, Chas. W. Rutledge, A. J. Kopischke, Guy Beardsley, Oscar Johnson, Albert R. Ditzmacher.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Clinton S. Carder, J. B. Walker, W. B. Carper, J. B. Walker, Barrett and Zimmerman, Ed. J. R. Staede, C. B. Sluth, Rebecca Large, Lewis Neighbors, Paul Eugene Sawyer, W. P. Jewett, Central Union Trust Co. of Minn., Paul Eugene Sawyer, Frank D. Waggoner, Rebecca Large.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Frank D. Waggoner, Hackensack State Bank, Ida M. Munson, A. E. Hammond, Paul E. Sawyer, Edwin L. and Dail Sawyer, and J. H. Barnes.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for St. Paul and Chicago, E. S. Hellenbeck, Elmer Rüdinger, and Wm Knopf.

PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

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

5213
+4 chgs
= 5217

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

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

PLATED
PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

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

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

Grand Total Unpl. 58965 8902 200 9182 3034 3034 1879658

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

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

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

PLATED

PERSONAL

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), 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).

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

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

Platted Real Estate - Assessed at 40 per cent of True and Full Value. Note - Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

Birch Lake 5

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), 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).

PLATED

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

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

Summary totals for the left page: 3960 4500 8460 3384 3846 3384

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1926.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

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

Summary totals for the right page: 1362 8400 9762 3902 3257 3902

PLATTED

PERSONAL

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1/3 per cent of True and Full Value.

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

Tabular Statement of Real Property Assessment of the Town of Birch Lake, County of Cass, Minnesota, 1926.

FORM 6 MADE IN ST. CLOUD BY THE FRIZZ-CROSS CO.

Summary table with columns: Unplatted, Number of Acres of Land Assessed, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, etc.), and EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.). Includes a 'Continued on next page' note.

PLATTED

PERSONAL

