

ASSESSMENT BOOK

FOR THE YEAR

1926

*Town of Bay Lake.*

THE FRITZ-CROSS COMPANY  
LITHOGRAPHERS, PRINTERS, BINDERS AND STATIONERS  
ST. CLOUD, MINNESOTA



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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 142 Range No. 28-29 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
13	17	15	15	14	13
19	20	21	22	23	24
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*Unorganized School District*

*T. P. 142-29 Sec. 36*



# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

Cass County, Minn.

1926

R. C. Cornell Assessor of the Town of Bay Lake

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.

H. A. Gater County Auditor.

County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

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

### WHEN LISTED AND ASSESSED

Sec. 1984. \*\*\*Personal property shall be listed and assessed annually with reference to its value on May 1, and, if 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 moneys, credits, bonds, shares of stock, and other personal property owned, or owned in common, or held in trust, or by or for the person, 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.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property owned, or owned in common, or held in trust, or by or for the person, 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 such 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. Personality.—Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported to, another state or district where found on May 1; and all taxes thereon shall be paid into the district funds of the county of the taxing district, 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 shall be a non-resident, and reside in the same state as a farm does and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

by the owner for personal and domestic purposes or for the fishing, hunting or sport 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 right of way of any railroad company, not in government ownership, operated and exclusive control of 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 status in any city, village, town or district, shall be listed and assessed as personal property 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 cities and villages. Personal property of electric light and power companies having a fixed status outside the corporate limits of cities, villages, towns 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 under guardianship shall be listed and assessed at the guardian's residence; 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 another state from another state, or from another district, shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in these matters shall be determined by listing and assessing the same as if 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 or under his control which by him or his agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for another 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 so required to list, and if such property shall be found to be less than the amount so listed, 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 the same at such amount he believes to be the true value. 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 to ascertain the value of such property, 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, oral or written, which is required or authorized by law, to be made as a basis of assessing property, or in making an 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 list tax shall be assessed 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, and the value of the iron ore shall be assessed in which iron ore is located, other than 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 ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately, and the aggregate of the two shall be assessed against the tract or lot.

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

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of furniture and fixtures, together with the furniture and fixtures used therein, and 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 ten (10) per cent of the full and true value thereof.

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

STATE OF MINNESOTA,

County of Cass

ss.

County of Cass

A. A. Gater

County Auditor

being first duly

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

Bay Lake

in said county, as far as he has been able to ascertain the

same, omitted from the Assessment books of the town of

Bay 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 1885 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 cor-

poration 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

27<sup>th</sup> day of March

A. D. 1926.

H. A. Gater

County Auditor

County, Minn.

Cass

H. A. Gater

County, Minn.

Cass



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

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

County Board Changes:

Unplatted

21% Inc. on Lands

Tax Commission Changes:

NONE.

EQUALIZED VALUATIONS

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

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	Val	21% Inc. on Lands	Tax Commission Changes:	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								
Fred William Anderson		NE 1/4 of NE 1/4 Lat 1	1	142	28	39	78	472 390							
"		NW 1/4 of NE 1/4 " 2				39	34	390							
"		SW 1/4 of NE 1/4				40		360							
"		SE 1/4 of NE 1/4				40		360							
Lemuel E. Mix		NE 1/4 of NW 1/4 " 3				38	90	484 400	120						
"		NW 1/4 of NW 1/4 " 4				38	46	390	90						
"		SW 1/4 of NW 1/4				40		400							
"		SE 1/4 of NW 1/4				40		360							
Bernt H. Engelbretzen		NE 1/4 of SW 1/4				40		399 330							
"		NW 1/4 of SW 1/4				40		360							
"		SW 1/4 of SW 1/4				40		480	100						
"		SE 1/4 of SW 1/4				40		330							
Bertha Hesum		NE 1/4 of SE 1/4				40		472 390	30						
"		NW 1/4 of SE 1/4				40		360							
"		SW 1/4 of SE 1/4				40		360							
"		SE 1/4 of SE 1/4				40		360							
						636	48	7287 6020	340	7627 6360	2119				2538

Boy Lake 38



Assessor's Return of Taxable Real Property in the Town of Bay 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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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for A. L. Kulander, Frank Kessler, Florence Brevik, and John E. Schunert.



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

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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 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).

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.

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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



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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Warren R. Wilson, Kiehart Nordlund, Anne Nikkila, Ben V. Brown, Chas. Stearns, Wm R. Wallace, Andrew Grohn.

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ole J. Husselt, Mrs. Mina Sofia Narki, Andrew Grohn, Frank Anderson.



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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes subdivisions like NE 1/4 of NE 1/4, NW 1/4 of NE 1/4, etc.

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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 Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	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
Edward E. Bethke		NE 1/4 of NE 1/4	26	142	28								
		NW 1/4 of NE 1/4											
		SW 1/4 of NE 1/4					399		399				
		SE 1/4 of NE 1/4				40	330		330	110			133
		NE 1/4 of NW 1/4											
		NW 1/4 of NW 1/4											
James Gilman Ole Olson		SW 1/4 of NW 1/4											
		SE 1/4 of NW 1/4											
		NE 1/4 of SW 1/4				40	363		363	100			121
" "		NW 1/4 of SW 1/4				40	300		300	100			121
		SW 1/4 of SW 1/4				40	330		330	110			133
James Gilman Edward E. Bethke		SE 1/4 of SW 1/4				20	783		783	55			67
		W 1/2 of NW 1/4 of SE 1/4				20	150		150	50			61
" "		NE 1/4 of SE 1/4				40	484	120	520	173			201
		E 1/2 of NW 1/4 of SE 1/4				20	150		150	50			61
" "		SW 1/4 of SE 1/4											
		SE 1/4 of SE 1/4				40	484		484	133			161
						300	3056	120	3176	881			1059
						300	2525	120	2645	881			

Assessor's Return of Taxable Real Property in the Town of Bay 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 Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	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
Solomon Oscarson		NE 1/4 of NE 1/4	27	142	28	40	145		145				
		NW 1/4 of NE 1/4					120		120	40			48
		SW 1/4 of NE 1/4				40	145		145				48
		SE 1/4 of NE 1/4					120		120	40			48
" "		NE 1/4 of NW 1/4				40	145		145				48
		NW 1/4 of NW 1/4					120		120	40			48
		SW 1/4 of NW 1/4				40	145		145				48
		SE 1/4 of NW 1/4				40	120		120	40			48
Chas. L. Wright		NE 1/4 of SW 1/4				20	182		182				61
		NW 1/4 of SW 1/4				40	150		150	50			121
Frank Robbins Bernhard C. Anderson		SW 1/4 of SW 1/4				40	300		300	100			121
		SE 1/4 of SW 1/4				40	300		300	100			121
Wm. Musser		NE 1/4 of SE 1/4				40	363		363	100			121
		NW 1/4 of SE 1/4				40	300		300	100			121
Ole Olson		SW 1/4 of SE 1/4				40	399	30	429				143
		SE 1/4 of SE 1/4				40	300		300	100			121
John P. Berg Olive Duckett						420	2758	30	2788				928
						420	2280	30	2310	770			928







Assessor's Return of Taxable Real Property in the Town of Bay 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 (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).

Assessor's Return of Taxable Real Property in the Town of Bay 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 (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).



Assessor's Return of Taxable Real Property in the Town of Bay 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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Machinery, Total True and Full Value), ASSESSED VALUE (by Board of Review, County Board, Minnesota Tax Commission), EQUALIZED VALUATIONS.

Assessor's Return of Taxable Real Property in the Town of Bay 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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Machinery, Total True and Full Value), ASSESSED VALUE (by Board of Review, County Board, Minnesota Tax Commission), EQUALIZED VALUATIONS.



Assessor's Return of Taxable Real Property in the Town of Bay 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 Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
Olive Sackett		n/2 of	34	142	28	20	182			182			61
							150			150	50		
Mrs Marie M. Crandall		Lat 1				44 20	399			399			133
							330			330	110		
James Iverson		8/2 of				40	465	130		595			198
							384			514	121		
"						20	182			182			61
"		Lat 3				34 40	290			290			97
							240			240	80		
"		Lats 4 and 5				53 70	605			605			202
							500			500	167		
						2 1/2 30	2123	130		2253			152
							1754			1884	628		

Assessor's Return of Taxable Real Property in the Town of Bay 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 Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
John S. Lathrop Leech Lake Land and Invest Co.		NE 1/4 of NE 1/4	35	142	28	40	436			436			155
							360	30		390	130		
							339			339	93		
							280			280	93		
"		Lat 2				34 85	363			363			113
"		SW 1/4 of NE 1/4				40	300			300			121
"		SE 1/4 of NE 1/4											
" Ole Olson		NE 1/4 of NW 1/4				40	363			363			121
							300			300	100		
" Hilmer Bertelson		1/2 of				20	182			182			61
							150			150	50		
" Hilmer Bertelson		Lats 3 and 5				55 75	541			541			190
							447	30		477	159		
"		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											
						230 60	2224	60		2284			761
							1837			1897	632		



Assessor's Return of Taxable Real Property in the Town of Bay 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 County Board	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
Willis L. Blair		NE 1/4 of NE 1/4	36	142	28	40	387		387	107		129		
"		NW 1/4 of NE 1/4				40	320		320	100		121		
"		SW 1/4 of NE 1/4				40	363	40	363	100		121		
"		SE 1/4 of NE 1/4				40	320	40	380	120		142		
Marril Starling		NE 1/4 of NW 1/4				40	339		339					
"		NW 1/4 of NW 1/4				40	280		280	93		113		
"		SW 1/4 of NW 1/4				40	440	60	500	160		197		
"		SE 1/4 of NW 1/4				40	363		363	100		121		
How on a bay quay or John White Cloud		NE 1/4 of SW 1/4				20	182		182					
"		NW 1/4 of SW 1/4				20	150		150	50		61		
"		SW 1/4 of SW 1/4				40	363		363					
"		SE 1/4 of SW 1/4				40	300		300	100		121		
Willis L. Blair		NE 1/4 of SE 1/4				20	145		145					
"		NW 1/4 of SE 1/4				20	120		120	40		48		
"		SW 1/4 of SE 1/4				40	436		436					
Joe Brooke		SE 1/4 of SE 1/4				40	360	60	420	140		165		
						400	3860		4020					
							3190	160	3350	1117		1339		

Assessor's Return of Taxable Real Property in the Town of Bay 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 County Board	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
		NE 1/4 of NE 1/4				25								
		NW 1/4 of NE 1/4				29								
		SW 1/4 of NE 1/4												
		SE 1/4 of NE 1/4												
L. Lien		Lat 1				150	97		97					
		NE 1/4 of NW 1/4					80	150	230	77		82		
		NW 1/4 of NW 1/4												
		SW 1/4 of NW 1/4												
		SE 1/4 of NW 1/4												
William Musser		Lat 2 <sup>nd</sup> & 3	12	"	"	51.25	617		617					
		NE 1/4 of SW 1/4					570		570	120		206		
		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												
						52.75	714	150	864	247		288		
							590		740					











