



ASSESSMENT BOOK  
1926

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 27 Mer. P. M.

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

*Handwritten notes on grid:*  
 Township 143 Range 27 Mer. P. M.  
 School District boundaries indicated by 'X' marks in sections 7, 13, 19, and 31.  
 Section 13 contains handwritten text: "C. C. G. A. ..."  
 Section 20 contains handwritten text: "B. B. H."  
 Section 26 contains handwritten text: "R. W. W. P. P."  
 Section 28 contains handwritten text: "A. V. W. W. P."  
 Section 31 contains handwritten text: "7 7 B. W. C. P. R. B."  
 Section 33 contains handwritten text: "S. S. 24 R. B."

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

C. A. Parker Assessor of the County, Minn., Cass County, Minn., 1926

of Bay River Town

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. Galer 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 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, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise 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 corporation, 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 where his business is carried on: provided, that logs and timber cut from lands in 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 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. 2005. 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: provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

by the owner for personal and domestic purposes, or for the furnishing of 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 situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal properties in cities and villages. Personal properties in cities and villages. Personal properties 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 properties of electric light and power companies having 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 person under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

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

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state being assessed on May 1 of such year, the property owned by him on May 1 of such year, 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 for listing placed assessing will be determined by the county board of equalization; and if 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 not separate any 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, 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 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 to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, 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 tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore, whether mined or un-mined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If un-mined, 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) of this chapter, but not 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 (20) 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 "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

A. A. Galer

County Auditor of

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 River

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

same, omitted from the Assessment books of the town of Bay River

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 1955 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

27 th. day of March

A. D. 1926.

A. A. Galer

Notary Public,

Cass County, Minn.

A. A. Galer

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

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

BOY RIVER TWP. County Board Changes: Boy River 88

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	STRUCTURE True and Full Value of Buildings and Other Structures Dollars	Land Value including all taxes, improvements and shanty shacks	EQUALIZED VALUATIONS			
						Acres	100ths				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	
The Red River Lumber Co.		Lot 1 less 35 acres						58						
M. H. Coolidge Co.		NE 1/4 of NE 1/4	1	143	27		6.20	47						
G. H. Head		NW 1/4 of NE 1/4					43.59	348						
The Red River Lumber Co.		SW 1/4 of NE 1/4					40	318						
		SE 1/4 of NE 1/4					39.75	318						
M. H. Coolidge		NE 1/4 of NW 1/4					45.97	446		446				
		NW 1/4 of NW 1/4					48.35	369		369	123			149
		SW 1/4 of NW 1/4					40	354		354	128			155
Dr. Ernest L. Baker		SE 1/4 of NW 1/4					40	385		385	106			128
							40	318		318	106			128
M. H. Coolidge Co.		NE 1/4 of SW 1/4					40	385		385	106			128
		NW 1/4 of SW 1/4					40	318		318	106			128
		SW 1/4 of SW 1/4					40	385		385	106			128
		SE 1/4 of SW 1/4					40	318		318	106			128
The Red River Lbr. Co.		NE 1/4 of SE 1/4					40	385		385	106			128
Geo. H. Head		NW 1/4 of SE 1/4					40	318		318	106			128
M. H. Coolidge Co.		SW 1/4 of SE 1/4					40	385		385	106			128
		SE 1/4 of SE 1/4					40	318		318	106			128
							623.86	6010		6010	1655			1999
								4965						

Assessor's Return of Taxable Real Property in the Town of Bay River  
 Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

for the Year 1926.

NOTICE  
 THE COUNTY OF BAY  
 HAS ORDERED  
 THAT THE  
 TAXES BE PAID  
 BY THE 15th DAY OF  
 APRIL 1926

Bay River 38

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				
								STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures 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 Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars		
The Red River Lumber Co		Lot 1 less 35 acres					58			58					
M. H. Coolidge Co.		NE 1/4 of NE 1/4	1	143 27		6.20	48			48	16				19
G. H. Head		NW 1/4 of NE 1/4				43.59	378			378	116				140
The Red River Lumber Co.		SW 1/4 of NE 1/4				40	318			318	106				128
		SE 1/4 of NE 1/4				39.75	318			318	106				128
M. H. Coolidge		NE 1/4 of NW 1/4				45.97	446			446	123				147
"		NW 1/4 of NW 1/4				48.35	369			369	128				155
"		SW 1/4 of NW 1/4				40	318			318	106				128
Dr. Ernest L. Baker		SE 1/4 of NW 1/4				40	318			318	106				128
"		NE 1/4 of SW 1/4				40	385			385					
M. H. Coolidge Co.		NW 1/4 of SW 1/4				40	318			318	106				128
"		SW 1/4 of SW 1/4				40	318			318	106				128
"		SE 1/4 of SW 1/4				40	318			318	106				128
The Red River Lbr. Co.		NE 1/4 of SE 1/4				40	385			385					
Geo. H. Head		NW 1/4 of SE 1/4				40	318			318	106				128
M. H. Coolidge Co.		SW 1/4 of SE 1/4				40	318			318	106				128
"		SE 1/4 of SE 1/4				40	318			318	106				128
						623.86	6070			6070	1655				1999

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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
M. H. Coolidge Co		NE 1/4 of NE 1/4	2	143	27	47.90	465 384	465 384	128			155
		NW 1/4 of NE 1/4										
		SW 1/4 of NE 1/4			2	59.50	574 474	574 474	158			191
		SE 1/4 of NE 1/4				40	378 318	378 318	106			128
		NE 1/4 of NW 1/4										
S. E. Culbertson		NW 1/4 of NW 1/4			3	44	425 351	425 351	117			142
M. H. Coolidge Co		SW 1/4 of NW 1/4			4	32.50	316 261	316 261	87			105
		SE 1/4 of NW 1/4										
Thos. A. Ervin and Foster Bros. & Co.		NE 1/4 of SW 1/4				40	385 318	385 318	106			128
M. H. Coolidge Co		NW 1/4 of SW 1/4			5	39.98	385 318	385 318	106			128
Thos. A. Ervin and Foster Bros. & Co.		SW 1/4 of SW 1/4				40	385 318	385 318	106			128
"		SE 1/4 of SW 1/4				40	385 318	385 318	106			128
Mpls. and St. C. Ray Co.		NE 1/4 of SE 1/4				40	385 318	385 318	106			128
Thos. A. Ervin and Foster Bros. & Co.		NW 1/4 of SE 1/4				40	385 318	385 318	106			128
"		SW 1/4 of SE 1/4				40	385 318	385 318	106			128
Mpls. and St. C. Ray Co.		SE 1/4 of SE 1/4				40	385 318	385 318	106			128
						543.88	5245 4332	5245 4332	1444			1745

Assessor's Return of Taxable Real Property in the Town of Bay River, 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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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
		NE 1/4 of NE 1/4	3	143	27							
		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			10	44	425 351	425 351	117			142
Thos. E. Clydale		NW 1/4 of SW 1/4			11	44.25	425 351	425 351	117			142
Adolph and John Peterson		SW 1/4 of SW 1/4				40	385 318	385 318	106			128
M. H. Coolidge Co		SE 1/4 of SW 1/4				40	385 318	385 318	106			128
		NE 1/4 of SE 1/4			8	39.70	385 318	385 318	106			128
		NW 1/4 of SE 1/4			9	43.25	345 385	345 385	115			139
		SW 1/4 of SE 1/4				40	385 318	385 318	106			128
		SE 1/4 of SE 1/4				40	385 318	385 318	106			128
						331.20	3192 2637	3192 2637	879			1063

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

Thos J. Melch

Omar Lessor Cummings

Federal Dam State Bank

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

John R. Swan  
Ole C. Raring

John R. Swan

Samuel G. Gielstad  
Chas. Pearson  
First State Bank, Bay River  
Samuel G. Gielstad

Bertha Duale  
First State Bank, Bay River  
Minnie Gehrke

Bertha Duale  
Minnie Gehrke

PERSONAL



Assessor's Return of Taxable Real Property in the Town of Bay River, 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		
		SUBDIVISION	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 as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	Value of Machinery Permanently Attached to Real Estate			
Thos. S. Erwin and Joste Bros Co.		NE 1/4 of NE 1/4	8	R43	27	40	436		436	120	145	
Red River Lumber Co.		NW 1/4 of NE 1/4			40	360		360	120	145		
George Douglas Head		SW 1/4 of NE 1/4			40	360		360	120	145		
"		SE 1/4 of NE 1/4			40	360		360	120	145		
Red River Lumber Co.		NE 1/4 of NW 1/4			40	436		436	120	145		
John Swan		NW 1/4 of NW 1/4			40	436		436	120	145		
Red River Lumber Co.		SW 1/4 of NW 1/4			40	360		360	120	145		
John Amburst		SE 1/4 of NW 1/4			40	360		360	120	145		
Chas. Amburst		NE 1/4 of SW 1/4			40	436	100	536	179	145		
Red River Lumber Co.		NW 1/4 of SW 1/4			40	360		360	120	145		
"		SW 1/4 of SW 1/4			40	360		360	120	145		
Chas. Amburst		SE 1/4 of SW 1/4			40	436		436	120	145		
Geo. Douglas Head		NE 1/4 of SE 1/4			40	436		436	120	145		
"		NW 1/4 of SE 1/4			40	360		360	120	145		
Chas. B. Amburst		SW 1/4 of SE 1/4			40	436		436	120	145		
Red River Lumber Co.		SE 1/4 of SE 1/4			40	360		360	120	145		
					640	5760	100	5860	1953	2354		

Assessor's Return of Taxable Real Property in the Town of Bay River, 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		
		SUBDIVISION	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 as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	Value of Machinery Permanently Attached to Real Estate			
Thos. S. Erwin and Joste Bros Co.		NE 1/4 of NE 1/4	9	R43	27	40	436		436	120	145	
Jacob G. Crookery		NW 1/4 of NE 1/4			40	290		290	80	97		
"		SW 1/4 of NE 1/4			40	290		290	80	97		
M. H. Coolidge Co.		SE 1/4 of NE 1/4			40	436		436	120	145		
Thos. S. Erwin and Joste Bros Co.		NE 1/4 of NW 1/4			40	388		388	107	129		
Somers Lumber Co.		NW 1/4 of NW 1/4			40	360		360	120	145		
John P. Gaetten		SW 1/4 of NW 1/4			40	436		436	120	145		
Jacob G. Crookery		SE 1/4 of NW 1/4			40	290		290	80	97		
C.A. Ruhl		NE 1/4 of SW 1/4			40	436		436	120	145		
"		NW 1/4 of SW 1/4			39	351	Less 1 acre school	351	117	142		
Alvina J. Rotman		SW 1/4 of SW 1/4			40	360		360	120	145		
"		SE 1/4 of SW 1/4			40	360		360	120	145		
Thos. S. Erwin and Joste Bros Co.		NE 1/4 of SE 1/4			40	436		436	120	145		
C.A. Ruhl		NW 1/4 of SE 1/4			40	360		360	120	145		
Alvina J. Rotman		SW 1/4 of SE 1/4			40	436		436	120	145		
Gustaf Peterson		SE 1/4 of SE 1/4			40	360		360	120	145		
					639	5352		5352	1784	2157		

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

NAME OF OWNER	SUBDIVISION	Sec. or Lot	Twp. or Blk	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						True and Full Value of Land Excl. 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 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 County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Pokegama Lumber Co.	NE 1/4 of NE 1/4	10	43	27	40	436			436	120		145	
Alfred Rask	NW 1/4 of NE 1/4				40	360			360	120		145	
"	SW 1/4 of NE 1/4				40	360			360	120		145	
"	SE 1/4 of NE 1/4				40	360			360	120		145	
Mpls and St. C. Ry Co.	NE 1/4 of NW 1/4				40	436			436	120		145	
Jos. S. Ervin and Taste Bros Co	NW 1/4 of NW 1/4				40	360			360	120		145	
Mpls and St. C. Ry Co.	SW 1/4 of NW 1/4				40	360			360	120		145	
Ignatius A. Kalb	SE 1/4 of NW 1/4				40	360			360	120		145	
"	NE 1/4 of SW 1/4				40	436			436	120		145	
"	NW 1/4 of SW 1/4				40	360			360	120		145	
Luitaf Peterson	SW 1/4 of SW 1/4				40	360			360	120		145	
C. A. Ruck	SE 1/4 of SW 1/4				40	436			436	120		145	
G. N. Railway Co.	NE 1/4 of SE 1/4				40	436			436	120		145	
Alfred Rask	NW 1/4 of SE 1/4				40	360			360	120		145	
Alvina J. Ratman	SW 1/4 of SE 1/4				40	360			360	120		145	
John C. Schrieker	SE 1/4 of SE 1/4				40	360			360	120		145	
					640	5760			5760	1920		2320	

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

NAME OF OWNER	SUBDIVISION	Sec. or Lot	Twp. or Blk	Range	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						True and Full Value of Land Excl. 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 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 County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
M. H. Coolidge Co.	NE 1/4 of NE 1/4	11	43	27	40	436			436	120		145	
"	NW 1/4 of NE 1/4				40	360			360	120		145	
"	SW 1/4 of NE 1/4				40	360			360	120		145	
"	SE 1/4 of NE 1/4				40	360			360	120		145	
"	NE 1/4 of NW 1/4				40	436			436	120		145	
"	NW 1/4 of NW 1/4				40	360			360	120		145	
"	SW 1/4 of NW 1/4				40	360			360	120		145	
"	SE 1/4 of NW 1/4				40	360			360	120		145	
"	NE 1/4 of SW 1/4				40	436			436	120		145	
"	NW 1/4 of SW 1/4				40	360			360	120		145	
Mary McShea	SW 1/4 of SW 1/4				40	360			360	120		145	
M. H. Coolidge Co.	SE 1/4 of SW 1/4				40	436			436	120		145	
"	NE 1/4 of SE 1/4				40	360			360	120		145	
"	NW 1/4 of SE 1/4				40	360			360	120		145	
John C. Schrieker	SW 1/4 of SE 1/4				40	360			360	120		145	
"	SE 1/4 of SE 1/4				40	360			360	120		145	
					640	5760			5760	1920		2320	

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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. H. Bonness, Mpls. and St. C. Ry. Co., Somers Lumber Co., G. N. Railway Co., John C. Schrieker, and M. H. Coolidge Co.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 M. H. Coolidge Co., John C. Schrieker, John Schalinski, and M. H. Coolidge Co.

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 John C. Schrieker, Mary Mc Shea, and John C. Schrieker.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 John C. Schrieker, C.A. Ruhl, Jeremiah Collins, and others.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 N. B. Jones, Emil R. Vogel, Federal Daness State Bank, W. M. Shoretts, Emily George, W. M. Shoretts, E. Schmidt, Andrew A. Sanjour, H. J. Mells, W. P. Allen, Mpls. and St. C. Ry. Co.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 Mary Melrose Dean, Chas. Anderson, Frank Atherton, Sr., Louis Campbell, Louis W. Campbell, Carl Anderson, Chas. Pearson, M. H. Coolidge Co., Halvor Bergerson, Mpls. St. Paul & Duluth & Marie Ry. Co., Nicholas New, C. N. Bourdon.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 Thomas Olson, Red River Lumber Co., Adolph Sanju, Charles A. Parker, and others.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 Walker and Allen, John E. Erickson, Henry Herbers, Thomas Olson, George E. Apoffard, and others.

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, DESCRIPTION, No. of School Dist., 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).

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, DESCRIPTION, No. of School Dist., 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).

PERSONAL



Assessor's Return of Taxable Real Property in the Town of Bay River, 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, and EQUALIZED VALUATIONS. Includes entries for L. M. Lange, Red River Lumber Co., and Evan J. Jones.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, and EQUALIZED VALUATIONS. Includes entries for Red River Lumber Co., J. B. Walker, and Harry L. Hammerberg.

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, DESCRIPTION, No. of School Dist., SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), ASSESSOR'S 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 River, 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, DESCRIPTION, No. of School Dist., SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), ASSESSOR'S 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).

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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., SUBDIVISION, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Erick Hast, Red River Lumber Co., Thos. A. Ervin and Foste Bros Co., Oliver M. Parker, C. A. Walker, Thos. A. Ervin and Foste Bros Co., O. W. Peterson, Audrie M. Finnessy, Clark K. Bennett, and Thos. A. Ervin and Foste Bros Co.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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., SUBDIVISION, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for C. A. Walker, Hannas Rouson, J. A. Lonje, Hannas Rouson, Iri State Land Co., Fred W. Anderson, A. W. Lounsberry, O. W. Peterson, E. R. Sherman, and A. J. Joffe.

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Mpls and St. C. Ry. Co.
Carl K. Bennett
Red River Lumber Co.
Carl K. Bennett

604 29
566 52
604 38
5430
4490
4451
50
4620
1547
1540

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Eva M. Bayum
Red River Lumber Co.

Eva M. Bayum
Robt L. Mix

Edwin D Meyers

1589
325 07
367 37
1314
1589 + 154
= 1743
1589 + 154
463
1710
1818
556
607

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, and EQUALIZED VALUATIONS. Includes entries for Kate Rogers, Carl K. Bennett, Iris State Land Co, Eva M. Bayum, Carl G. Anderson, John W. Kitchfield, and Northern Pine Lumber Co.

Assessor's Return of Taxable Real Property in the Town of Bay River, 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, and EQUALIZED VALUATIONS. Includes entries for Jacob Whitted, Frank Babec, Red River Lumber Co., Herbert R. Menzel, Carl K. Bennett, Herbert R. Menzel, Northern Pine Lumber Co., John Johnson, Alfred M. Anderson, J. B. Walker, A. W. Lainsberry, and Lute Bros. and Co.

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 Land 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 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
Walker and Akeley		NE 1/4 of NE 1/4	34	143	27	40	388		388	107		129	
		NW 1/4 of NE 1/4				40	321	150	471	157		179	
		SW 1/4 of NE 1/4				40	363		363	100		121	
		SE 1/4 of NE 1/4				40	363		363	100		121	
		NE 1/4 of NW 1/4				40	399		399	110		133	
Lee Garner		NW 1/4 of NW 1/4				40	350	100	450	150		175	
		SW 1/4 of NW 1/4				40	389		389	107		129	
Walker and Akeley		SE 1/4 of NW 1/4				40	321		321	107		129	
Mpls. and St. C. Ry. Co.		NE 1/4 of SW 1/4				40	374		374	103		125	
		NW 1/4 of SW 1/4				40	374		374	103		125	
		SW 1/4 of SW 1/4				40	374		374	103		125	
		SE 1/4 of SW 1/4				40	374		374	103		125	
		NE 1/4 of SE 1/4				40	363		363	100		121	
		NW 1/4 of SE 1/4				40	363		363	100		121	
		SW 1/4 of SE 1/4				40	363		363	100		121	
		SE 1/4 of SE 1/4				40	363		363	100		121	
						640	6049	250	6299	1750		2100	
							5000		5000	1767			

Assessor's Return of Taxable Real Property in the Town of Bay River, 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 Land 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 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
Walker and Akeley		NE 1/4 of NE 1/4	35	143	27	40	436		436	120		145	
		NW 1/4 of NE 1/4				40	360	700	1060	353		379	
Page and Hill Co.		SW 1/4 of NE 1/4				40	436		436	120		145	
Walker and Akeley		SE 1/4 of NE 1/4				40	436		436	120		145	
		NE 1/4 of NW 1/4				40	436	250	686	203		229	
		NW 1/4 of NW 1/4				40	436		436	120		145	
		SW 1/4 of NW 1/4				40	436		436	120		145	
Herbert R Menzel		SE 1/4 of NW 1/4				40	436		436	120		145	
		NE 1/4 of SW 1/4				40	436		436	120		145	
Page and Hill Co.		NW 1/4 of SW 1/4				40	436		436	120		145	
Herbert R Menzel		SW 1/4 of SW 1/4				40	436		436	120		145	
		SE 1/4 of SW 1/4				40	436		436	120		145	
		NE 1/4 of SE 1/4				40	436		436	120		145	
A. W. Counsberry		NW 1/4 of SE 1/4				40	436		436	120		145	
		SW 1/4 of SE 1/4				40	436		436	120		145	
Walker and Akeley		SE 1/4 of SE 1/4				40	436		436	120		145	
						640	6476	950	7426	2236		2638	
							5760		5760	1767			

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Bay River, 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					
			Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			
Evan J. Jones		NE 1/4 of NE 1/4	36	143	27	40	436 360		436 360	120		145	
		NW 1/4 of NE 1/4				40	436 360		436 360	120		145	
		SW 1/4 of NE 1/4				40	436 360		436 360	120		145	
		SE 1/4 of NE 1/4				40	436 360		436 360	120		145	
		NE 1/4 of NW 1/4				40	436 360		436 360	120		145	
		NW 1/4 of NW 1/4				40	436 360		436 360	120		145	
		SW 1/4 of NW 1/4				40	436 360		436 360	120		145	
		SE 1/4 of NW 1/4				40	436 360		436 360	120		145	
		NE 1/4 of SW 1/4				40	436 360		436 360	120		145	
		NW 1/4 of SW 1/4				40	436 360		436 360	120		145	
		SW 1/4 of SW 1/4				40	436 360		436 360	120		145	
		SE 1/4 of SW 1/4				40	436 360		436 360	120		145	
		NE 1/4 of SE 1/4				40	436 360		436 360	120		145	
		NW 1/4 of SE 1/4				40	436 360		436 360	120		145	
		SW 1/4 of SE 1/4				40	436 360		436 360	120		145	
		SE 1/4 of SE 1/4				40	436 360		436 360	120		145	
						640	6976 5760		6976 5760	1920		2320	
		Grand Total Unplatted				205437	215740		215740	14023		229813	
		Equalized by Tax Commission				2065572	215740		215740	14023		229813	

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.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate			
		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											

Stamp 31  
76558 (716507)

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, 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.

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), 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

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.

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, Excluding Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
		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											

Tabular Statement of Real Property Assessment of the Town of Bay River, County of Cass, Minnesota, 1926.

No.	Acres	100ths	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS
			True and Full Value of Land, Excluding Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	
Amount Brought Forward from Page 1	623	46	4965			4965		1655		
" " " " " 2	543	88	4332			4332		1444		
" " " " " 3	336	20	2637			2637		879		
" " " " " 4	331	50	2646	100		2746		915		
" " " " " 5	359	50	2827	425		3252		1084		
" " " " " 6	123	20	983	40		1023		341		
" " " " " 7	545	28	5790	726		6516		2172		
" " " " " 8	640		5760	100		5860		1953		
" " " " " 9	639		5352			5352		1784		
" " " " " 10	640		5760			5760		1920		
" " " " " 11	640		5760			5760		1920		
" " " " " 12	640		5760			5760		1920		
" " " " " 13	640		5760	93		5853		1971		
" " " " " 14	640		5760			5760		1920		
" " " " " 15	640		5721			5721		1907		
" " " " " 16	640		5280			5280		1760		
" " " " " 17	640		6096	51		6147		2049		
" " " " " 18	640	68	5641	830		6471		2136		
" " " " " 19	624	24	6023	2155		8178		2723		
	10539	34	92807			97327		32442		
	10591	60	42957	4520		47477		32775		

PERSONAL

Tabular Statement of Real Property Assessment of the Town of Bay River, County of Cass, Minnesota, 1926.

FORM 6 MADE IN ST. CLOUD BY THE FRIZZ CRUEL CO.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS		EQUALIZED VALUATIONS			REMARKS															
	Acres	100ths	True and Full Value of Structures and Improvements 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 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												
Amount Brought Forward from Page																					
20	640		6062		2100																
21	640		6014		600																
22	640		5634		400																
23	640		5760																		
24	640		5760																		
25	640		5289		569																
26	640		5970		195																
27	640		6378		150																
28	640		5784		350																
29	496	92	4309		3925																
30	604	29	4570		50																
31	325	07	1314		75																
32	339	50	1134																		
33	628	56	5444		789																
34	640		5000		250																
35	640		5760		950																
36	640		5760																		
37																					
20 611 68			178288		192311																
			178749		192772																
			178819		192842																

av full + true value per ac excluding imp. - \$8.67  
 av assessed value per ac including imp. - \$3.12

Tabular Statement of Real Property Assessment of the Town of Bay River, County of Cass, Minnesota, 1926.

FORM 6

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS		EQUALIZED VALUATIONS			REMARKS															
	Acres	100ths	True and Full Value of Structures and Improvements 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 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												
Amount Brought Forward from Page																					

PERSONAL