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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
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 - Section 17: School District

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

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

IN THE COUNTY AFORESAID:

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

Bay River Town

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 infant, shall be listed by his guardian, or by the person having such property in charge.

4. The property of a 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 where his business is carried on: Provided, that logs and timber cut or prepared out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall 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 or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where 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 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 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 minor child or infant, 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 before May 1, shall be assessed 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, it shall be placed in the county where the principal place of business of the owner shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make out a separate list of 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 person

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 a 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 lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore, whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) or class four (4) of real estate, 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 seventy (70) 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 contents of safes, trunks, boxes, chests, and other articles, 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,

ss.

County of

Cass

A. A. Cater

County Auditor of

Cass

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 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

27 th. day of March

A. D. 1926.

A. A. Galer

Notary Public,

Cass County, Minn.

A. A. Galer

County Auditor.

PERSONAL

REAL

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 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	STRUCTURE True and Full Value of Buildings and Other Structures Dollars	Red Value Land including all uses, improvements and shanty buildings	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 NE 1/4 of NE 1/4	1	143	27	6	20	58 48						
M. H. Coolidge Co.		NW 1/4 of NE 1/4				43	59	48 348						
G. H. Head		SW 1/4 of NE 1/4				40		318 385						
The Red River Lumber Co.		SE 1/4 of NE 1/4				39	75	318 385						
M. H. Coolidge		NE 1/4 of NW 1/4				45	97	446 369		446				
"		NW 1/4 of NW 1/4				48	35	465 384		465				
"		SW 1/4 of NW 1/4				40		385 318		385				
Dr. Ernest L. Baker		SE 1/4 of NW 1/4				40		385 318		385				
"		NE 1/4 of SW 1/4				40		385 318		385				
M. H. Coolidge Co.		NW 1/4 of SW 1/4				40		385 318		385				
"		SW 1/4 of SW 1/4				40		385 318		385				
"		SE 1/4 of SW 1/4				40		385 318		385				
The Red River Lbr. Co.		NE 1/4 of SE 1/4				40		385 318		385				
Geo. H. Head		NW 1/4 of SE 1/4				40		385 318		385				
M. H. Coolidge Co.		SW 1/4 of SE 1/4				40		385 318		385				
"		SE 1/4 of SE 1/4				40		385 318		385				
						623	86	6010 4965		6010				
										1655				1999

PERSONAL

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.

NO. 1000
 THE COMMISSIONER OF REVENUE
 ST. PAUL, MINN.
 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 Lands Exclusive of 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 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	
The Red River Lumber Co.		Lot 1 less 35 acres						58			58					
NE 1/4 of NE 1/4			1	143	27		620	44			44	16				19
M. H. Coolidge Co.		NW 1/4 of NE 1/4					4359	48			48	116				140
G. H. Head		SW 1/4 of NE 1/4					40	385			385	106				128
The Red River Lumber Co.		SE 1/4 of NE 1/4					3975	318			318	106				128
M. H. Coolidge		NE 1/4 of NW 1/4					4597	446			446	123				149
"		NW 1/4 of NW 1/4					4835	369			369	128				155
"		SW 1/4 of NW 1/4					40	385			385	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	106				128
M. H. Coolidge Co.		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
							62386	6010			6010	1655				1999
								4965			4965	1655				

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 Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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
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	574 474 385	574 474 385	158			191
"		SE 1/4 of NE 1/4				40	385 318	385 318	106			128
		NE 1/4 of NW 1/4										
S. E. Culbertson		NW 1/4 of NW 1/4			3	44	425 351 316	425 351 316	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 Foste 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	29.98	385 318	385 318	106			128
Thos. A. Ervin and Foste 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. Ry. Co.		NE 1/4 of SE 1/4				40	385 318	385 318	106			128
Thos. A. Ervin and Foste 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. Ry. 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 Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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
		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. Clysdale		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	417 343	417 343	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, 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 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.

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

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Thos. J. Welch

Omar Lascar 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.

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John R. Swan
Ole C. Raring

John R. Swan

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

Bertha Ruale
First State Bank, Bay River

Minnie Gehrke

Bertha Ruale
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.

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 Bay River, County of Cass, Minn., for the Year 1926.

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

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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 Mpls. and St. C. Railway 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.

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 with various land subdivisions.

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 with various land subdivisions.

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 (STRUCTURES AND IMPROVEMENTS, True and Full Value of Lands, etc.), EQUALIZED VALUATIONS.

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

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

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 Dam State Bank, W.M. Shrepps, Emily George, W.M. Shrepps, J.E. Schmidt, Andrew A. Sonju, H.F. Wells, 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 & Sault Ste. 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 Donju, 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 Herber, Thomas Olson, George E. Apoffard, 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, DESCRIPTION, No. of School Dist., SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, 100ths, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Machinery, Total True and Full Value), Assessed Value as Equalized by Board of Review, EQUALIZED VALUATIONS (Assessed Value as Equalized by County Board, Assessed Value as Equalized by 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, 100ths, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Machinery, Total True and Full Value), Assessed Value as Equalized by Board of Review, EQUALIZED VALUATIONS (Assessed Value as Equalized by County Board, Assessed Value as Equalized by 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., DESCRIPTION, ASSESSOR'S VALUATIONS, 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, 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, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Red River Lumber Co., Page and Hill Co., Walker and Allen, and various land subdivisions.

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., Minnesota Loan and Trust Co., Red River Lumber Co., Shos. J. Erwin and Lantz Bros. Co., 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, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Erick Hast, Red River Lumber Co., Thos. A. Erwin and Foste Bros. Co., Oliver M. Parker, C. A. Walker, Thos. A. Erwin and Foste Bros. Co., O. W. Peterson, Audrie M. Finnessy, Clark K. Bennett, and Thos. A. Erwin 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., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for C. A. Walker, Harnas Rouson, J. A. Lonju, Harnas Rouson, Iri State Land Co., Fred W. Anderson, A. W. Lounsberry, O. W. Peterson, E. R. Sherman, and A. C. Joffle.

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 Chas. N. Bourdon, Halvor Bergerson, Thos. D. Erwin and Lute Bros. Co., Mpls. and St. C. Ry. Co., B.B. Ralph, Norman Smith, Red River Lumber Co., Mpls. and St. C. Ry. Co., Carl K. Bennett.

Summary totals for the left page: 604 39, 566 52, 604 38, 5430, 4490, 4574, 50, 5480, 4540, 4620, 1547, 1540, 1825.

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 Eva M. Bayum, Red River Lumber Co., Eva M. Bayum, Robt L. Mix, Edwin D. Meyers.

Summary totals for the right page: 117 25, 325 07, 367 32, 1589, 1314, 1589 + 154, 1743, 1389, 1434, 1818, 556, 607.

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, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board, Assessed Value as Equalized by County Board, Assessed Value as Equalized by 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 Lands, Structures and Improvements, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board, Assessed Value as Equalized by County Board, Assessed Value as Equalized by 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, EQUALIZED VALUATIONS. Includes entries for Walker and Akeley, Lee Garner, Mpls. and St. C. Ry. Co., and a grand total at the bottom.

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 Akeley, Page and Hill Co., Herbert R. Menzel, A. W. Counsberry, and a grand total at the bottom.

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 of Lands, 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).

Grand Total Unplatted Equalized by Tax Commission 20 543 71 + 154 21 579 0 14023 Total 229813 + 154 2320 + 51 76558 (76507)

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, EQUALIZED VALUATIONS.

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, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, True and Full Value of Lands, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

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, True and Full Value of Lands, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

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 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
		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.

FORM 6	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	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	
Amount Brought Forward from Page 1	623	86	4965		4965	1655				
" " " " " 2	543	88	4332		4332	1444				
" " " " " 3	331	20	2637		2637	879				
" " " " " 4	331	50	2646	100	2746	915				
" " " " " 5	359	50	2827	425	3252	1084				
" " " " " 6	123	20	1883	40	1923	641				
" " " " " 7	595	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		5729	93	5822	1941				
" " " " " 14	640		5760		5760	1920				
" " " " " 15	640		5721		5721	1907				
" " " " " 16	640		5280		5280	1760				
" " " " " 17	640		6096	51	6147	2049				
" " " " " 18	697	68	5641	830	6471	2136				
" " " " " 19	624	24	6823	2155	8978	2723				
	10539	34	92807		97327	32442				
	10591	60	92957	4520	97407	32745				

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 FRITZ-CRUEL CO.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	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	
				True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars						
Amount Brought Forward from Page	10539	34	42457			97327			32442		
" " " " "	10591	67	42457			48385			32775		
" " " " " 20	640		6062			8162			2727		
" " " " " 21	640		6014			8567			2789		
" " " " " 22	640		5634			6614			2297		
" " " " " 23	640		5760			6925			2012		
" " " " " 24	640		5364			6937			2012		
" " " " " 25	640		5289		569	5760			1920		
" " " " " 26	640		5970		195	5364			1788		
" " " " " 27	640		6378		150	5760			1520		
" " " " " 28	640		5784		356	5858			1953		
" " " " " 29	496	92	4309		3025	6287			2055		
" " " " " 30	604	29	4570		50	6165			2055		
" " " " " 31	325	07	1314		75	6528			2176		
" " " " " 32	339	50	1134			6134			2049		
" " " " " 33	628	56	5444		789	7375			2444		
" " " " " 34	640		5000		250	4540			1543		
" " " " " 35	640		5760		950	4620			1543		
" " " " " 36	640		5760			1389			463		
" " " " " 37						1134			378		
						6233			2077		
						6333			2077		
						5250			1750		
						6710			2236		
						6843			2277		
						5760			1920		
			178388			192311			64099		
	20	611	68	14023		192772			64254		
				14103		195360			65126		

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 MADE IN ST. CLOUD BY THE FRITZ-CRUEL CO.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	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	
				True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars						
Amount Brought Forward from Page											
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PERSONAL