

ASSESSMENT BOOKS

1928

Town of Salem

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

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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 143 Range No. 26 Mer. P. M.

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Unincorporated School District

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

C. H. Godfrey

CASS

County, Minn.

APR 23 1928

Assessor of the 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 1928, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.

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

W. A. Golen

County Auditor.

1928

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

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

WHEN LISTED AND ASSESSED

Sec. 1984. Personal property shall be listed and assessed annually with reference to the first day of May, and, if acquired on that day, shall be listed by or for the person acquiring it.

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

- 1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is 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 or draft and bills due on or owing by any person, company or corporation.
- 3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.
- 4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.
- 5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
- 6. The property of a body politic or corporate, by the proper agent or officer thereof.
- 7. The property of a firm or company, by a partner or agent thereof.
- 8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Personal property. Where listed. Except as otherwise provided, all 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 timber cut from lands within, and other personal property situated in this state shall be assessed and taxed in the district where found on May 1; and all taxes of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property 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 in which situated, or other place of business of said company, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or hamlet, shall be listed and assessed 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 in 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 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 town, village or hamlet upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization: and if by two or more different counties or places in different counties, in 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, but not later than the first day of July, a statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; in his statement any share of the 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, 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 refuses to make full disclosure under oath, the assessor may list the property of such person or his estate according to his best judgment and information.

Sec. 2032. Failure to obtain list. In case of failure to obtain a statement of personal property, the value of such property shall be assessed the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the assessor a copy of the statement of the valuation of the property so assessed.

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 assessing taxes, or who shall wilfully make any statement, or any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. W. Percentages of full and true value to be assessed. Personal property shall be subject to a general property tax, and such 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 at assessed value of one 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), as if it were a part of the real estate. Any tract of land containing 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 be classified and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three (3), (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and machinery, tools, implements and machinery, whether for use or otherwise, except as provided by class three (3), (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 (3) (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

County Auditor of

full and correct list of all real and personal property in said Town of

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

of

specified and that he has therein assessed the said omitted real and personal property for the year or years therein

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

valuation set down in the proper column or columns opposite the name of each person, individual, firm or corpora-

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

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

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

included herein all of such omitted real and personal property required by law to be included herein, to the best of

his knowledge and belief.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

deputy County Auditor

County, Minn.

being first duly sworn, says that he is the

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

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

of

specified and that he has therein assessed the said omitted real and personal property for the year or years therein

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

valuation set down in the proper column or columns opposite the name of each person, individual, firm or corpora-

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

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

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

included herein all of such omitted real and personal property required by law to be included herein, to the best of

his knowledge and belief.

Assessor's Return of Taxable Real Property in the Town of Salem, County of Cass, Minn., for the Year 1928. 1

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION				Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES True and Full Value of Buildings and Other Structures Dollars	SALEM TWP.			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range				County Board Changes	Unplatted	EQUALIZED VALUATIONS	
								125% Inc. on Structures	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	
C. J. & Maude J. Posey		NE 1/4 of NE 1/4			Lot 1	40 04	450					
"		NW 1/4 of NE 1/4			" 2	40 13	465					
"		SW 1/4 of NE 1/4			"	40	450					
The Sheldon Co.		SE 1/4 of NE 1/4			"	40	450					
Celia M. Godfrey		NE 1/4 of NW 1/4			" 3	40 22	435					
"		NW 1/4 of NW 1/4			"		435					
"		SW 1/4 of NW 1/4			"		450					
"		SE 1/4 of NW 1/4			"	40	450					
Geo. E. Godfrey		NE 1/4 of SW 1/4			"	40	450					
Miss. River Lbr. Co.		NW 1/4 of SW 1/4			"	40	450					
"		SW 1/4 of SW 1/4			"	40	432					
W. A. Westerson		SE 1/4 of SW 1/4			"	40	432					
"		NE 1/4 of SE 1/4			"	40	450					
Geo. E. Godfrey		NW 1/4 of SE 1/4			"	40	450					
The Sheldon Co.		SW 1/4 of SE 1/4			"	40	450					
W. A. Westerson		SE 1/4 of SE 1/4			"	40	450					
						560.39	6294		6294	2698		2698

Assessor's Return of Taxable Real Property in the Town of Salem

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

1928 INC. ON 221001200
 0000000000
 0000000000

or the Year 1928. 1

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	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	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			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
<i>C. J. & Maude J. Posey</i>		<i>Lot 1</i>		<i>1</i>	<i>143</i>	<i>26</i>	<i>40</i>	<i>04</i>	<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
"		<i>" 2</i>					<i>40</i>	<i>13</i>	<i>465</i>		<i>465</i>	<i>155</i>			<i>155</i>
"		<i>SW 1/4 of NE 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>The Sheldon Co.</i>		<i>SE 1/4 of NE 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>Celia M. Godfrey</i>		<i>NE 1/4 of NW 1/4</i>				<i>3</i>	<i>40</i>	<i>22</i>	<i>535</i>		<i>465</i>	<i>159</i>			<i>155</i>
"		<i>NW 1/4 of NW 1/4</i>							<i>535</i>		<i>465</i>	<i>159</i>			
"		<i>SW 1/4 of NW 1/4</i>							<i>450</i>		<i>450</i>	<i>150</i>			
"		<i>SE 1/4 of NW 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>Geo. E. Godfrey</i>		<i>NE 1/4 of SW 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>Miss. River Lbr. Co.</i>		<i>NW 1/4 of SW 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
"		<i>SW 1/4 of SW 1/4</i>					<i>40</i>		<i>432</i>		<i>432</i>	<i>144</i>			<i>144</i>
<i>W. A. Westerson</i>		<i>SE 1/4 of SW 1/4</i>					<i>40</i>		<i>432</i>		<i>432</i>	<i>144</i>			<i>144</i>
"		<i>NE 1/4 of SE 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>Geo. E. Godfrey</i>		<i>NW 1/4 of SE 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>The Sheldon Co.</i>		<i>SW 1/4 of SE 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
<i>W. R. Westerson</i>		<i>SE 1/4 of SE 1/4</i>					<i>40</i>		<i>450</i>		<i>450</i>	<i>150</i>			<i>150</i>
							<i>560</i>	<i>37</i>	<i>6294</i>		<i>6294</i>	<i>2098</i>			<i>2098</i>

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION					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 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		
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
David A. Peterson		NE 1/4 of NE 1/4	Lot 1	2	143	26	40	31	465	465	155	155				
"		NW 1/4 of NE 1/4	" 2				40	22	465	465	155	155				
		SW 1/4 of NE 1/4							465	465	155	155				
		SE 1/4 of NE 1/4							465	465	155	155				
Richard Eitel		NE 1/4 of NW 1/4	" 3				40	13	450	450	150	150				
"		NW 1/4 of NW 1/4	" 4				40	04	450	450	150	150				
"		SW 1/4 of NW 1/4					40		450	450	150	150				
"		SE 1/4 of NW 1/4					40		450	450	150	150				
Joy C. Williams		NE 1/4 of SW 1/4					40		459	459	153	153				
"		NW 1/4 of SW 1/4					40		459	459	153	153				
Edith M. Thomas		SW 1/4 of SW 1/4					40		459	459	153	153				
		SE 1/4 of SW 1/4					40		459	459	153	153				
		NE 1/4 of SE 1/4							465	465	155	155				
		NW 1/4 of SE 1/4							465	465	155	155				
Michael Hendrickson		SW 1/4 of SE 1/4					40		465	465	155	155				
Louis E. Mann		SE 1/4 of SE 1/4					40		465	465	155	155				
							440	70	5037	5037	1679	1679				

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION					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 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		
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
A. G. Scott		NE 1/4 of NE 1/4	Lot 1	3	143	26	53		789	789	263	263				
"		NW 1/4 of NE 1/4							789	789	263	263				
"		SW 1/4 of NE 1/4	" 2				37	55	519	519	173	173				
"		SE 1/4 of NE 1/4					40		519	519	173	173				
		NE 1/4 of NW 1/4							450	450	150	150				
		NW 1/4 of NW 1/4							450	450	150	150				
		SW 1/4 of NW 1/4							450	450	150	150				
		SE 1/4 of NW 1/4							450	450	150	150				
		NE 1/4 of SW 1/4	" 3				55		660	660	220	220				
		NW 1/4 of SW 1/4							660	660	220	220				
		SW 1/4 of SW 1/4							318	318	106	106				
		SE 1/4 of SW 1/4							318	318	106	106				
		NE 1/4 of SE 1/4					40		450	450	150	150				
		NW 1/4 of SE 1/4					40		450	450	150	150				
		SW 1/4 of SE 1/4					40		450	450	150	150				
		SE 1/4 of SE 1/4					40		450	450	150	150				
							345	55	4287	4287	1429	1429				

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

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

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

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 Town of Salem, County of Cass, Minn., for the Year 1928.

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

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

First Nat. Bk. Grand Rapids
Unknown

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

Lot 1

54 75

504

504

168

168

54 75

504

504

168

168

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS			
			Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							Acres	100ths		Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
The Sheldon Co.		NE 1/4 of NE 1/4 Lot 1	6	143	26		38	69	408		408	136		136		
"		NW 1/4 of NE 1/4 " 2					39	07	408		408	136		136		
"		SW 1/4 of NE 1/4					40		408		408	136		136		
"		SE 1/4 of NE 1/4					40		408		408	136		136		
State Land		NE 1/4 of NW 1/4							408		408	136				
"		NW 1/4 of NW 1/4							408		408	136				
Unknown		SW 1/4 of NW 1/4							408		408	136				
"		SE 1/4 of NW 1/4							408		408	136				
"		NE 1/4 of SW 1/4							408		408	136				
"		NW 1/4 of SW 1/4							408		408	136				
The Sheldon Co.		SW 1/4 of SW 1/4 " 7					38	86	408		408	136		136		
Red River Lbr. Co.		SE 1/4 of SW 1/4					40		408		408	136		136		
"		NE 1/4 of SE 1/4														
"		NW 1/4 of SE 1/4														
"		SW 1/4 of SE 1/4					40		408		408	136		136		
"		SE 1/4 of SE 1/4														
							276	62	2856		2856	952		952		

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS			
			Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							Acres	100ths		Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Red River Lbr. Co.		NE 1/4 of NE 1/4	7	143	26		40		408		408	136		136		
"		NW 1/4 of NE 1/4					40		408		408	136		136		
"		SW 1/4 of NE 1/4														
"		SE 1/4 of NE 1/4														
"		NE 1/4 of NW 1/4					40		432		432	144		144		
State of Minn.		NW 1/4 of NW 1/4							432		432	144				
Glovers Belt Land Co.		SW 1/4 of NW 1/4 Lot 2					38	29	432		432	144		144		
State of Minn.		SE 1/4 of NW 1/4							432		432	144				
"		NE 1/4 of SW 1/4							408		408	136				
"		NW 1/4 of SW 1/4							408		408	136				
"		SW 1/4 of SW 1/4							408		408	136				
"		SE 1/4 of SW 1/4							408		408	136				
"		NE 1/4 of SE 1/4														
"		NW 1/4 of SE 1/4														
Glovers Belt Land Co.		SW 1/4 of SE 1/4					40		390		390	130		130		
"		SE 1/4 of SE 1/4														
							158	29	1662		1662	554		554		

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for R. G. Patton, W. R. Stevens, Mary E. Nelson, A. H. Seaman, Thos. Richardson, Edward Nelson, Sarah Graves Kalbach, Elmer W. Livingston.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Fred L. Sanborn, Michael Hendrickson, John F. Seaman, Anna Opgar, W. M. & P. Ry, C. S. Seaman, E. J. Kern, John J. Raich, W. A. Westerson.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
						Acres	100ths	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	Assessed Value as Equalized by the Minnesota Tax Commission Dollars			
State of Minn		NE 1/4 of NE 1/4	16	143	26													
		NW 1/4 of NE 1/4																
Albert L. Menton & John Makurky		SE 1/4 of NE 1/4				40		498		498	166		166					
Oliver L. Thomas		NE 1/4 of NW 1/4				40		489		489	163		163					
Benjamin Whitney		NW 1/4 of NW 1/4				40		420		420	140		140					
"		SE 1/4 of NW 1/4				40		414		414	138		138					
Charley Woodhouse		NE 1/4 of SW 1/4				40		363		363	121		121					
"		NW 1/4 of SW 1/4				40		363		363	121		121					
"		SW 1/4 of SW 1/4				40		465	486	951	227		317					
"		SE 1/4 of SW 1/4				40		366		366	122		122					
Henry W. Newman		NE 1/4 of SE 1/4				40		432		432	144		144					
"		NW 1/4 of SE 1/4				40		390		390	130		130					
J.E. Foster		SW 1/4 of SE 1/4				40		414		414	138		138					
George Kalbach		SE 1/4 of SE 1/4				40		480		480	160		160					
						480		5094	486	5580	1770		1722					

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

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					
						Acres	100ths	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	Assessed Value as Equalized by the Minnesota Tax Commission Dollars			
Edith M. Thomas		NE 1/4 of NE 1/4	17	143	26	40		408		408	136		136					
O. L. Thomas		NW 1/4 of NE 1/4				40		408		408	136		136					
"		SW 1/4 of NE 1/4				40		452		452	144		144					
"		SE 1/4 of NE 1/4				40		452		452	144		144					
W. M. & Pac. Ry. Co.		NE 1/4 of NW 1/4				40		408		408	136		136					
"		NW 1/4 of NW 1/4				40		408		408	136		136					
Red River Lbr. Co.		SW 1/4 of NW 1/4				40		432		432	144		144					
Allan Realty Co.		SE 1/4 of NW 1/4				40		432		432	144		144					
"		NE 1/4 of SW 1/4				40		432		432	144		144					
W. M. & Pac. Ry. Co.		NW 1/4 of SW 1/4				40		408		408	136		136					
First St. Bk., Boy River		SW 1/4 of SW 1/4				40		432		432	144		144					
"		SE 1/4 of SW 1/4				40		432		432	144		144					
Harry A. White		NE 1/4 of SE 1/4				40		432		432	144		144					
"		NW 1/4 of SE 1/4				40		432		432	144		144					
"		SW 1/4 of SE 1/4				40		432		432	144		144					
"		SE 1/4 of SE 1/4				40		432		432	144		144					
						640		6792		6792	2264		2264					

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

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

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

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

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

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

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

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

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

Assessor's Return of Taxable Real Property in the Town of Salem, County of Cass, Minn., for the Year 1928. 21

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 Land, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), 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 Salem, County of Cass, Minn., for the Year 1928.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), 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 Salem, County of Cass, Minn., for the Year 1928.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Francis E. Kershaw, Hazel M. Jurgensen, Harold R. Perry, Gladys M. Mc. Cord, Atlas Realty Co., G. H. Perry, J. Gallagher, Hiram A. Scriver, Benjamin S. Hanchett.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Benjamin S. Hanchett, J. Gallagher, W. C. Yawkey, John Stoskopf, Atlas Realty Co., H. G. Patton, J. Gallagher.

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
			Sec. Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 Minnesota Tax Commission Dollars	
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				
J. Gallagher		NE 1/4 of NE 1/4	26	143	26	40		489	489	163	163			
Atlas Realty Co.		NW 1/4 of NE 1/4				40		450	450	150	150			
Edwin C. Bailey		SW 1/4 of NE 1/4				40		450	450	150	150			
"		SE 1/4 of NE 1/4				40		450	450	150	150			
R. J. Franta		NE 1/4 of NW 1/4				40		450	450	150	150			
"		NW 1/4 of NW 1/4				40		489	489	163	163			
Edwin C. Bailey		SW 1/4 of NW 1/4				40		489	489	163	163			
"		SE 1/4 of NW 1/4				40		510	510	170	170			
Jay Ellis Wade		NE 1/4 of SW 1/4				40		489	489	163	163			
Hartley Mc Ginn		NW 1/4 of SW 1/4				40		510	510	170	170			
Freeman & Gray		SW 1/4 of SW 1/4				40		489	489	163	163			
Jay Ellis Wade		SE 1/4 of SW 1/4				40		498	498	166	166			
Atlas Realty Co.		NE 1/4 of SE 1/4				40		489	489	163	163			
"		NW 1/4 of SE 1/4				40		489	489	163	163			
Thos. J. Provoost		SW 1/4 of SE 1/4				40		489	489	163	163			
"		SE 1/4 of SE 1/4				40		489	489	163	163			
						640		7719	7719	2573	2573			

Assessor's Return of Taxable Real Property in the Town of Salem, County of Cass, Minn., for the Year 1928. 27

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. Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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 Minnesota Tax Commission Dollars	
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars				
Clorn Belt Land Co.		NE 1/4 of NE 1/4	27	143	26	40		402	402	134	134			
Anna Montgomery		NW 1/4 of NE 1/4				40		342	342	114	114			
Samuel J. Weinberg & Joseph Roth		SW 1/4 of NE 1/4				40		489	489	163	163			
R. J. Franta		SE 1/4 of NE 1/4				40		489	489	163	163			
Clorn Belt Land Co.		NE 1/4 of NW 1/4				40		489	489	163	163			
"		NW 1/4 of NW 1/4				40		489	489	163	163			
"		SW 1/4 of NW 1/4				40		489	489	163	163			
"		SE 1/4 of NW 1/4				40		489	489	163	163			
L. H. Marr		NE 1/4 of SW 1/4				40		489	489	163	163			
J. Payne		NW 1/4 of SW 1/4				40		450	450	150	150			
John Bero-Albert Menton		SW 1/4 of SW 1/4				40		561	561	187	187			
Samuel J. Weinberg & Joseph Roth		SE 1/4 of SW 1/4				40		489	489	163	163			
R. J. Franta		NE 1/4 of SE 1/4				40		489	489	163	163			
Samuel J. Weinberg & Joseph Roth		NW 1/4 of SE 1/4				40		489	489	163	163			
"		SW 1/4 of SE 1/4				40		489	489	163	163			
R. J. Franta		SE 1/4 of SE 1/4				40		489	489	163	163			
						640		7623	7623	2506	2506			

PERSONAL

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

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

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

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

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

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

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Randall & Johnson, P. C. Ramsey, Mrs. Oliver L. Thomas, The Sheldon Co., Tyler Melness, Cloon Belt Land Co., Hartley Mc Guire, Samuel J. Weinberg & Joseph Roth.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for W. A. Westerson, Jacob Schmolke, N. P. Ry. Co., W. J. Joyce, John A. Anderson.

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	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		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
Atlas Realty Co.		NE 1/4 of NE 1/4		32	143	26	40	432		432	144	144		
Leroy Brown		NW 1/4 of NE 1/4				40	573	338	723	241	304			
Atlas Realty Co.		SW 1/4 of NE 1/4				40	432		432	144	144			
"		SE 1/4 of NE 1/4				40	432		432	144	144			
Geo. W. Slater		NE 1/4 of NW 1/4				40	420		420	140	140			
W. A. Westerson		NW 1/4 of NW 1/4				40	408		408	136	136			
Chas. H. Godfrey		SW 1/4 of NW 1/4				40	549		549	183	183			
G. W. Slater		SE 1/4 of NW 1/4				40	420		420	140	140			
"		NE 1/4 of SW 1/4	Lot 2			51	70	633	633	211	211			
Chas. H. Godfrey		NW 1/4 of SW 1/4				40	651	1337	1908	415	663			
John A. Anderson		SW 1/4 of SW 1/4	" 1			47	574	491	1065	264	355			
"		SE 1/4 of SW 1/4						218	772					
Atlas Realty Co.		NE 1/4 of SE 1/4				40	489		489	163	163			
"		NW 1/4 of SE 1/4				40	432		432	144	144			
"		SW 1/4 of SE 1/4	" 3			39	03	426	426	142	142			
"		SE 1/4 of SE 1/4				40	426		426	142	142			
						617	73	729	2166	9463	2753	3155		
								962	8259					

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	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		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
J. B. Bassett		NE 1/4 of NE 1/4		33	143	26	40	450		450	150	150		
Red River Lbr. Co.		NW 1/4 of NE 1/4				40	450		450	150	150			
"		SW 1/4 of NE 1/4				40	450		450	150	150			
"		SE 1/4 of NE 1/4				40	450		450	150	150			
"		NE 1/4 of NW 1/4				40	480		480	160	160			
Atlas Realty Co.		NW 1/4 of NW 1/4				40	480		480	160	160			
"		SW 1/4 of NW 1/4				40	480		450	150	150			
"		SE 1/4 of NW 1/4				40	450		450	150	150			
"		NE 1/4 of SW 1/4				40	450		450	150	150			
"		NW 1/4 of SW 1/4				40	450		450	150	150			
"		SW 1/4 of SW 1/4				40	450		450	150	150			
Red River Lbr. Co.		SE 1/4 of SW 1/4				40	450		450	150	150			
E. C. Garrigues		NE 1/4 of SE 1/4				40	450		450	150	150			
Atlas Realty Co.		NW 1/4 of SE 1/4				40	450		450	150	150			
J. B. Walker		SW 1/4 of SE 1/4				40	450		450	150	150			
Can Aves Co.		SE 1/4 of SE 1/4				40	450		450	150	150			
						6170		7260	2420	9260	2420	2420		

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

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

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

Samuel J. Weinberg & Joseph Roth
Atlas Realty Co.
Samuel J. Weinberg & Joseph Roth
W. A. Lucas, Trustee (W. L. Merton)
Clover Belt Land Co.
Joseph J. Hennow
Chas. S. Gilbert
A. S. Minton
Ives Wold
Samuel J. Weinberg & Joseph Roth
Ives Wold

640 7686 15 7120 7101 2367 2373

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

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

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

Edward Schumacher
A. H. Wellcome
C. E. Brown
A. H. Wellcome
W. A. Westersond
Pokegama Lbr. Co.
Atlas Realty Co.
W. A. Westersond

640 7239 2413 2413

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

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

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

640 1395 2465 7908 219688 43200 743 27

Assessor's Return of Taxable Real Property in the of , County of Cass, Minn., for the Year 1928, 37

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

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

2465 743 27

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION (SUBDIVISION, Sec., Twp., Range, Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), and EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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 1928. 39

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION (SUBDIVISION, Sec., Twp., Range, Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), and EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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 1928.

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

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 - MADE IN ST. CLOUD BY THE FRUIT-CROSBY CO.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS						
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
		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												

Amount Brought Forward from Page	Number of Acres of Land Assessed	True and Full Value of Lands Exclusive of Structures and Improvements	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS			REMARKS
			STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission	
Unplatted									
1	56039	6294		6294	2098				
2	44070	5037		5037	1679				
3	34555	4287		4287	1429				
5	5475	504		504	168				
6	27662	2856		2856	952				
7	15829	1662		1662	554				
9	5115	657		657	219				
10	40700	4182	114	4296	1432				
11	640	7173		7173	2391				
12	640	6588		6588	2196				
13	640	7287		7287	2429				
14	640	7283	198	7481	2494				
15	640	7416		7416	2472				
16	480	5094	216	5310	1770				
17	640	6792		6792	2264				
18	55318	6384		6384	2128				
19	63794	7116		7116	2372				
20	640	7144	929	8073	2691				
21	640	8700		8700	2900				
Page total	908557	102456	1457	102913	34638				
		102048	1457	103505	34502				

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 MADE IN ST. CLOUD BY THE FAIRBANKS 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	True and Full Value of Structures and Other 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										
Amount Brought Forward from Page 2 2		638		8640		8640															
	2 3	640		7779		7779															
	2 4	640		7434		7434															
	2 5	640		7398		7398															
	2 6	640		7719		7719															
	2 7	640		7623	60	7683															
	2 8	63950		7789	467	8256															
	2 9	64049		7707	468	8175															
	3 0	64080		7596	84	7680															
	3 1	63878		7470		7470															
	3 2	61773		7297	962	8259															
	3 3	640		7260		7260															
	3 4	640		7086	15	7101															
	3 5	640		7239		7239															
	3 6	640		7395		7395															
Page total		957530		113432	2056	115488															
Grand total		1866087		215788	3513	219401															
				215780		218993															

Average full and true value per acre excluding improvements \$11.58
 Average assessed value per acre including improvements \$3.91

1866087 / 715480

1866087 / 17971

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 MADE IN ST. CLOUD BY THE FAIRBANKS 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	True and Full Value of Structures and Other 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										
Amount Brought Forward from Page																					

PERSONAL