

ASSESSMENT BOOKS

1928

Town of Salem

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

INDEX TO SECTIONS

SECTION PAGE

Section 1.....	
" 2.....	
" 3.....	
" 4.....	
" 5.....	
" 6.....	
" 7.....	
" 8.....	
" 9.....	
" 10.....	
" 11.....	
" 12.....	
" 13.....	
" 14.....	
" 15.....	
" 16.....	
" 17.....	
" 18.....	
" 19.....	
" 20.....	
" 21.....	
" 22.....	
" 23.....	
" 24.....	
" 25.....	
" 26.....	
" 27.....	
" 28.....	
" 29.....	
" 30.....	
" 31.....	
" 32.....	
" 33.....	
" 34.....	
" 35.....	
" 36.....	

For Convenience of Auditor in Showing Boundaries of School Districts.

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

6	5	4	3	2	1
7	8	9	10	11	12
13	17	15	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Unorganized School District

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

C. H. Godfrey

CASS

County, Minn.,

APR 23 1928

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 therefor 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.

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 1, 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 such property shall be subject to his order, check, or draft and credited to the name of, or owing by, any person, company or corporation.
3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.
4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporation, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Personal property. Where listed. Except where 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 designated to be assessed and taxed in the 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. 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 where situated, in the name of the owner, if known; and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough 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 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, shall be listed and assessed upon the property in the town or district where he is situated on May 1, and shall be listed and assessed as personal property in the town or district where he is situated 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, factor, or in any other capacity; and 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. 2020. Examination under oath. Whoever shall be of the opinion that for any person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person required to list property for taxation shall make out and deliver to the assessor, but not to the auditor, a verified statement of all such 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, factor, or in any other capacity; and 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. Whoever shall be of the opinion that for any person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such

son under oath in regard to the amount of the property so assessed, and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his estate 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 value of such property shall be assessed the same as 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 bearing the valuation of the property so listed.

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

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or assessing personal property, 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. The percentages of full and true value to be assessed on personal property tax shall be subject to a general property tax, and shall be 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 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).

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 assessed at twenty-five (25) per cent of the full and true value thereof.

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

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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

State of Minnesota,

COUNTY OF CASS

W. A. Golen

County Auditor of CASS

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 Salem

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

of Salem

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 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.

E. N. Olson

Deputy Notary Public,

County, Minn.

W. A. Golen

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 22/10/1928
 UNPLATTED
 REGENT PROB. VALUOS

or the Year 1928. 1

NAME OF OWNER	No. of School Dist.	DESCRIPTION					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		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres 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>		NE 1/4 of NE 1/4			Lot 1	1 143 26	40 04	450		450	150			150
"		NW 1/4 of NE 1/4			" 2		40 13	465		465	155			155
"		SW 1/4 of NE 1/4					40	450		450	150			150
<i>The Sheldon Co.</i>		SE 1/4 of NE 1/4					40	450		450	150			150
<i>Belia M. Godfrey</i>		NE 1/4 of NW 1/4			" 3		40 22	465		465	155			155
"		NW 1/4 of NW 1/4						450		450	150			
"		SW 1/4 of NW 1/4						450		450	150			
"		SE 1/4 of NW 1/4					40	450		450	150			150
<i>Geo. E. Godfrey</i>		NE 1/4 of SW 1/4					40	450		450	150			150
<i>Miss. River Lbr. Co.</i>		NW 1/4 of SW 1/4					40	450		450	150			150
"		SW 1/4 of SW 1/4					40	432		432	144			144
<i>W. A. Westerson</i>		SE 1/4 of SW 1/4					40	432		432	144			144
"		NE 1/4 of SE 1/4					40	450		450	150			150
<i>Geo. E. Godfrey</i>		NW 1/4 of SE 1/4					40	450		450	150			150
<i>The Sheldon Co.</i>		SW 1/4 of SE 1/4					40	450		450	150			150
<i>W. A. Westerson</i>		SE 1/4 of SE 1/4					40	450		450	150			150
							560 39	6294		6294	2098			2098

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 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).

David A. Peterson
NW 1/4 of NE 1/4 Lot 1
SW 1/4 of NE 1/4
SE 1/4 of NE 1/4

Richard Eitel
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

Joy C. Williams
NW 1/4 of SW 1/4
SW 1/4 of SW 1/4
SE 1/4 of SW 1/4

Michael Hendrickson
SW 1/4 of SE 1/4
SE 1/4 of SE 1/4

Louis E. Mann.

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 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).

A. G. Scott
NE 1/4 of NE 1/4 Lot 1
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

Revised by State 9/1/28

PERSONAL

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 Lands, Structures and Improvements, Total True and Full Value of Lands, Assessed Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

NE 1/4 of NE 1/4
NW 1/4 of NE 1/4
SW 1/4 of NE 1/4
SE 1/4 of NE 1/4

NE 1/4 of NW 1/4
NW 1/4 of NW 1/4
SW 1/4 of NW 1/4
SE 1/4 of NW 1/4

NE 1/4 of SW 1/4
NW 1/4 of SW 1/4
SW 1/4 of SW 1/4
SE 1/4 of SW 1/4

NE 1/4 of SE 1/4
NW 1/4 of SE 1/4
SW 1/4 of SE 1/4
SE 1/4 of SE 1/4

Assessor's Return of Taxable Real Property in the 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 Lands, Structures and Improvements, Total True and Full Value of Lands, Assessed Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

5 143 26

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 Exclusive of Structures 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		True and Full 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 Exclusive of Structures 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		True and Full 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									
"		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			
Crown 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													
"		SW 1/4 of SE 1/4													
"		SE 1/4 of SE 1/4													
Crown Belt Land Co.		NE 1/4 of SE 1/4					40			390	390	130		130	
"		NW 1/4 of SE 1/4													
"		SW 1/4 of SE 1/4													
"		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, Thos. Richardson, 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. & R. Ry., C. S. Seaman, E. J. Kern, Anna Opgar, John J. Rach, 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, ASSESSOR'S VALUATIONS (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 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, ASSESSOR'S VALUATIONS (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 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, and EQUALIZED VALUATIONS. Includes entries for Green & Perry, John J. Rask, M. H. Hatlestad, Sarah Allen, M. H. Hatlestad, Paul Becker, Merchants Nat. Bk., J. E. Clydesdale, A. J. Bles, and M. H. Hatlestad.

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, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Paul Becker, W. M. & P. Ry. Co., Wm. Colover, Clifford Cornick, George Kalbach, Sarah Graver Kalbach, W. M. & P. Ry. Co., William Henninger, Paul Becker, J. N. Arneson, and Min. Nat. Bk., Crookston.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, 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, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for W. C. Gilbert, Atlas Realty Co., J. Cooper, Aavid Sundquist, Randall + Johnson, L. A. Page, Jr., Sadie Volty.

553 18 638# 5976 1992

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 J. E. Clydale, A. Montrose, C. P. Dr. Laitte, Evan J. Jones, Cass Acre Co., C. P. Dr. Laitte, The Sheldon Co., L. A. Page, Jr., P. C. Ramsey, The Sheldon Co.

637 94 7116 2372

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 Martin Woodhouse, Red River Lbr. Co., Atlas Realty Co., Brown Belt Land Co., John A. Nimlos, 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, EQUALIZED VALUATIONS. Includes entries for Federal Dam St. Bk., The Sheldon Co., Cass Lake Land + Loan Co., J.B. Ishman, Bent Larson, B. Wierman, Carl D. Smith + Laura Irene Smith, Harry Vanderwock, 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 or Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, 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).

638 8640 8640 2880 2880

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 (True and Full Value of Lands, Structures and Improvements, 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 7779 7779 2593 2593

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 or 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		Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission			
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				Dollars	Dollars	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				
Fay Ellis Wade		NE 1/4 of SW 1/4				40	489		489	163	163				
Hartley Mc Guire		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				
Fay 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. Provost		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 or 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		Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the Minnesota Tax Commission			
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				Dollars	Dollars	Dollars
Clown 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	135	477	154	159				
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				
Clown 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. J. Payne		NW 1/4 of SW 1/4				40	450		450	150	150				
John Bebo-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	135	7758	2561	2586				

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, 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 OF LANDS, EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

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, 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 OF LANDS, EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

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 Melsness, Crown 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.

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

Assessor's Return of Taxable Real Property in the Town of Salem, County of Cass, Minn., for the Year 1928. 33

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

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

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, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

640 1686 34 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, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

640 7239 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, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Edvin L. Grundahl, Daniel J. Buck, Carl L. Grundahl, Sam Running, Otto B. Brost, Margant Sayel, Ernest W. Grundahl, Ole Jorgenson.

Handwritten totals and corrections at the bottom of the table, including '640', '1395', '219688', and '7908 + 40K'.

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, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. This page is mostly blank with some faint entries.

PERSONAL

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, 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).

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, 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).

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

