

ASSESSMENT & TAX LIST - 1967-

Wadedo

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR  
1957.

County, Minn.

To Assessor of the County Assessor of the  
*According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1957, for the year 1957, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1956, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the old-numbered year, and make return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor.*  
*A form of the return to be signed by you is appended in this book.*

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.  
(Section Numbers Refer to Minnesota Statutes 1953)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except as hereinafter provided, shall be taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED  
Sec. 273.01. Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed for the persons acquiring it.

Sec. 273.02. 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 of his personal property in this state, except as hereinafter provided, in the name of his principal, partners and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, etc.
- 2. The property of a minor, child or insane person shall be listed by his guardian, or other person appointed by the court, or by the trustee of the estate of a deceased person, by the executor or administrator.
- 3. The property of a corporation whose assets are in the hands of its officers shall be listed by the proper agent or officer thereof.
- 4. The property of a body politic or corporate, by the proper agent or officer thereof.
- 5. The property of a firm or company, by a partner or agent thereof.
- 6. The property of a partnership, by the partner or agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, tenant or trustee resides.

Sec. 273.27. Certain personal property, where listed. All personal property, including but not limited to the following, shall be listed and assessed in the county, town, or district where the same is usually kept:

- 1. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.
- 2. The personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed and assessed in the county, town, or district where the farm is situated. 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 owner, tenant, or trustee is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.33. Pipelines, Gas companies. Subdivision 1. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.34. Pipelines, Gas companies. Subdivision 2. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.35. Pipelines, Gas companies. Subdivision 3. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Pipelines, Gas companies. Subdivision 4. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.37. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 1. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.38. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 2. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.39. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 3. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.40. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 4. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.41. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 5. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.42. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 6. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.43. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 7. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.44. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 8. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.45. Electric, Light and Power Companies and Electric Light and Power Companies. Subdivision 9. Personal property, consisting of the pipeline system of manufacturing, distributing, or transmitting gas, steam, electric, light, or power, or other property, situated upon the premises of the owner, tenant, or trustee, and assessed in the county, town, or district where the same is usually kept.

Sec. 273.46. Assignments and receipts. Personal property in the hands of any person, other than the owner, tenant, or trustee, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.47. Property moved between May and July. The assessor shall list the personal property in the county, town, or district in which it is located on May 1, and if it is moved to another county, town, or district, it shall be listed and assessed in the county, town, or district where it is located on July 1.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property, the assessor shall list the property in the county, town, or district where the owner, tenant, or trustee resides, unless he can determine to the contrary, in which case he shall list the property in the county, town, or district where the same is usually kept.

Sec. 273.49. Lists to be verified. Every person required to list personal property shall make out and deliver to the assessor, on or before May 1, a list of the personal property owned by him on May 1 of the current year. The list shall be verified by the assessor on or before July 1.

Sec. 273.50. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duty, enter any dwelling or other place where the assessor is authorized to enter, and make such examination as may be necessary to the proper performance of his duty.

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.52. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.53. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.54. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.55. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.56. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.57. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made by him in connection with the assessment of any real or personal property, or in connection with any other matter which he knows to be false, shall be guilty of a misdemeanor.

Real Estate

Bedford Pass

Bedford Springs

Iowa Point

Bedford Addition

Bedford Chapman Beach

Bedford

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Assessment of

COLLECTIONS OF TAXES OF 1957

26.170 OF *Wabedo*

CASS COUNTY, MINNESOTA

| NAME OF OWNER | FUNDS                    | MARCH SETTLEMENT | JUNE SETTLEMENT | NOV. SETTLEMENT | Amount Collected from Nov. 1956 to First Monday in Jan. 1957 | REDUCTIONS | Total Reductions and Collected | BALANCE UNCOLLECTED | ADDITIONS | Total Uncollected to First Monday in January, 1957 |
|---------------|--------------------------|------------------|-----------------|-----------------|--|------------|--------------------------------|---------------------|-----------|--|
|               |                          | 1957             | 1957            | 1957            |  |            |                                |                     |           |  |
|               | State-Non-Homestead      | 8970             | 26977           | 5883            | 142  |            |                                |                     |           |  |
|               | State-Homestead          | 8244             | 28698           | 6607            | 490  |            |                                |                     |           |  |
|               | County Revenue           | 41948            | 146021          | 33616           | 2495   |            |                                |                     |           |  |
|               | County Road and Bridge   | 20576            | 71626           | 16489           | 1224   |            |                                |                     |           |  |
|               | County Welfare           | 64678            | 225142          | 51832           | 3847   |            |                                |                     |           |  |
|               | County Bond and Interest | 5940             | 20676           | 4760            | 353  |            |                                |                     |           |  |
|               | Welfare deficit          | 3855             | 13417           | 3089            | 229  |            |                                |                     |           |  |
|               | R. + B. Fed. prog.       | 6858             | 23875           | 5496            | 408  |            |                                |                     |           |  |
|               | PERA                     | 4019             | 13990           | 3221            | 239  |            |                                |                     |           |  |
|               | Town Revenue             | 5624             | 19578           | 4507            | 335  |            |                                |                     |           |  |
|               | Town Road and Bridge     | 16090            | 56011           | 12895           | 957  |            |                                |                     |           |  |
|               | Town Drag                | 1372             | 4775            | 1099            | 82   |            |                                |                     |           |  |
|               | Town State Loan          |                  |                 |                 |  |            |                                |                     |           |  |
|               | Phone                    | 8053             | 28029           | 6453            | 478  |            |                                |                     |           |  |
|               | School Local 1 Mill      | 1372             | 4775            | 1099            | 82   |            |                                |                     |           |  |
|               | School Special           | 53554            | 173029          | 41086           | 3264   |            |                                |                     |           |  |
|               | School State Loan        |                  |                 |                 |  |            |                                |                     |           |  |
|               | Deficiency               | 86420            | 300828          | 69256           | 5141   |            |                                |                     |           |  |
|               | Tuition                  |                  |                 |                 |  |            |                                |                     |           |  |
|               | Transportation           | 1399             | 4871            | 1121            | 83   |            |                                |                     |           |  |
|               | C.O.                     | 13718            | 47750           | 10993           | 816  |            |                                |                     |           |  |
|               | Co. Nurse                | 2744             | 9550            | 2199            | 164  |            |                                |                     |           |  |
|               | R. + S. Bldg.            | 2744             | 9550            | 2198            | 164  |            |                                |                     |           |  |
|               | Cass. Co. Agri.          | 685              | 2389            | 550             | 41   |            |                                |                     |           |  |
|               |                          | 359163           | 1237557         | 284449          | 21034  |            |                                |                     |           |  |

| MARCH SETTLEMENT | School District No. | LOCAL 1 MILL | SPECIAL | STATE LOAN | deficiency | Transp | C. O. | TOTALS |
|------------------|---------------------|--------------|---------|------------|------------|--------|-------|--------|
|                  |                     |              |         |            |            |        |       |        |
|                  | <i>Un A</i>         | 51           | 1016    |            | 3200       | 52     | 508   | 4827   |
|                  | <i>Un 7A</i>        | 1321         | 52838   |            | 83220      | 1347   | 13210 | 151936 |
|                  | Totals              | 1372         | 53854   |            | 86420      | 1399   | 13718 | 156763 |
|                  | <i>Un A</i>         | 899          | 17972   |            | 56613      | 916    | 8985  | 85385  |
|                  | <i>Un 7A</i>        | 3876         | 155057  |            | 244215     | 3955   | 38765 | 445868 |
|                  | Totals              | 4775         | 173029  |            | 300828     | 4871   | 47750 | 531253 |
|                  | <i>Un A</i>         | 144          | 2886    |            | 9090       | 147    | 1443  | 13710  |
|                  | <i>Un 7A</i>        | 955          | 38200   |            | 60166      | 974    | 9550  | 109845 |
|                  | Totals              | 1099         | 41086   |            | 69256      | 1121   | 10993 | 123555 |
|                  | <i>Un 7A</i>        | 82           | 3264    |            | 5141       | 83     | 816   | 9386   |
|                  | Totals              | 82           | 3264    |            | 5141       | 83     | 816   | 9386   |
|                  | Totals              |              |         |            |            |        |       |        |
|                  | Totals              |              |         |            |            |        |       |        |

Real Estate  
Wabedo Pass  
Wabedo Springs  
Iowa Point  
Landers Addition  
B. W. W. Chapman Beach



Assessment Roll and Tax List of Real Property in the Town of Wabedo

Cass County, Minnesota, for Taxes for the Year 1957.

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

Wabedo Pass

Wabedo Springs

Iowa Point

Landers Addition

Ed Klunde Chapman Beach









Assessment Roll and Tax List of Real Property in the Town of Wabedo

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.







Assessment Roll and Tax List of Real Property in the Town of Wabedo of Wabedo

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for S.M. & Marie Robinsons, J.E. & Linda Day, and Conservation Co.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALIDATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for Abate #7349 and various tax amounts.

Wabedo Pass, Wabedo Springs, Iowa Point, Landers Addition, Be Hinnde Chapman Beach





















Assessment Roll and Tax List of Real Property in the Town of Wabedo

\* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

Wabedo Pass

Wabedo Springs

Tora Point

Landers Addition

Wabedo Chapman Beach











Assessment Roll and Tax List of Real Property in the Town of Wabedo

Cass County, Minnesota, for Taxes for the Year 1957

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax Including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Continued on next page

Wabedo Pass, Wabedo Springs, Iowa Point, Landers Addition, Edna Marie Chapman Beach











Assessment Roll and Tax List of Real Property in the town of Wabedo

\* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form 300 (1951)

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for various property lots and owners like 'Marion & Myrtle Latt' and 'August Gordon'.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, Penalty, November Settlement 1958, Penalty, Collections to First Monday in January 1959, Penalty, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten tax amounts and payment dates.

Wabedo Pass, Wabedo Springs, Iowa Point, Landers Addition, Ed Winde Chapman Beach



Assessment Roll and Tax List of Real Property in the Town of Watonska

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1957.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Real Estate

Wabedo Pass

Wabedo Springs

Iona Point

Landers Addition

Winkle Chapman Beach











Assessment Roll and Tax List of Real Property in the Town of Wabedo

Cass County, Minnesota, for Taxes for the Year 1957.

Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1958, June Settlement 1958, November Settlement 1958, Collections to First Monday in January 1959, Delinquent on First Monday in January 1959, Total Delinquent Tax and Penalty, REMARKS.

Franklin Manufacturing Company  
Mason H. High

Arthur G. & Lena M. Jamieson  
James E. Mangum

Earl C. & Elsie J. Rowfeldt  
Walter R. Spricker

Earl & Pauline C. Reiland  
Arthur G. & Lena M. Jamieson  
James E. Mangum

Robert J. Mangum & Betty Ann  
Franklin Manufacturing Co.

State of Minnesota  
David F. Arent

Wabedo Pass  
Wabedo Springs  
Iona Point  
Landers Addition  
E. Winnie Chapman Beach

































