

ASSESSMENT BOOKS

1928

Village of Federal Dam

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

DIRECTIONS TO ASSESSOR
OFFICE OF COUNTY AUDITOR

APR 23 1928

1928

County, Minn.,

CASS

Assessor of the Village

F. H. Zaiser

IN THE COUNTY AFORESAID:

of Federal Dam

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 herewith 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. H. Galt

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

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

WHEN LISTED AND ASSESSED

Sec. 1984. **Personal property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 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, or any interest therein, in real estate, or other property, or other companies or corporations (whether incorporated or unincorporated) (whether incorporated or unincorporated in this state), money loaned or invested in 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, in trust, loaned, or otherwise controlled by him as attorney or attorney in fact, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or, in case of a deceased person, shall be listed 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; or 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. Personalty—Where listed. Except as otherwise in this chapter provided, all personal property, wherever situated, shall be listed in the county town where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designated to be transported out of, this state shall be listed in the district in which they are situated. If the property is situated in the county of the state as other taxes are paid and timber taxes shall be paid into the district and such taxes 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 therein, 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 townships 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 properties of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

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

Sec. 2017. Property moved between May and July. The owner of personal property, to another town, county, or district, shall be assessed in either in which he is first listed 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 between different counties, or places in different counties, by the Minnesota tax commission; and, when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property which he is required to list for taxation as agent or administrator, guardian, parent, trustee, executor, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such per-

son under oath in regard to the amount of the property he has listed, and, if such person shall refuse to make such discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

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

Sec. 10306. False statement regarding taxes. Every person who, in making a statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full and true value shall be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) hereof, and all other cases may be in assessing any tract or lot of land in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-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 used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a), and all unmined 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 agricultural tools, implements and machinery used by the owner in any agricultural business, 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,

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County Auditor of

County, that the book to which this is attached contains a full and correct list of all real and personal property in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the Town of

Village of Federal Dam

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 1919 and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal property and all of such kinds or items of such real 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 this knowledge and belief.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

W. H. Galt

Deputy Co. Auditor

Notary Public

CASS County, Minn.

being first duly sworn, says that he is the

County, that the book to which this is attached contains a

Village of Federal Dam

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 1919 and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal property and all of such kinds or items of such real 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 this knowledge and belief.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

W. H. Galt

Deputy Co. Auditor

Notary Public

CASS County, Minn.

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 3 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	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURE True and Full Value of Buildings and Other Structures	EQUALIZED VALUATIONS			
									Acres	100ths	Dollars	Dollars
Village of Federal Dam			1	1					FEDERAL DAM VILLAGE			
"			2						County Board Changes			
"			3						Unplatted			
"			4						15% Inc. on Structures			
"			5									
"			6									
"			7									
"			8									
R. J. Padgham		N 75' of Lot	9									
"		N 75' "	10									
"		N 25' "	11					150	536	686	274	274
Robert J. Padgham		And 6 54 ft. of N 25' of lot 11 and	12									
C. Vessel Johnson		6 55' of lots 9, 10, 11	12					100	1386	1486	594	594
Robert J. Padgham		6 50' of N 75' of lot 11	12									
B. L. Fairbank			13					100		100	40	40
M. Young			14									
"			15					250	4032	5282	2113	2113
"			16									
								600	6954	7554	3021	3021

PLATTED

PERSONAL

6 Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS						
						Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	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			
<u>Village of Federal Dam</u>			1	2													
"			2														
"			3														
"			4														
"			5														
"			6														
"			7														
"			8														
"			9														
Federal Dam State Bank			10				50		50	20			20				
"			11				50		50	20			20				
Chas. N. Bourdon			12				100	1106	1206	483			482				
B. B. Ralph			13				75	279	354	142			142				
Chas. H. Bourdon			14				60		60	24			24				
"			15				60		60	24			24				
E. M. Gannon			16														
"			17														
"			18				150	596	746	298			298				
"			19														
Laura J. Liddell			20				100		100	40			40				
Bert & Rounde			21				75	581	656	262			262				
G. E. Payne							100	1161	1261	504			504				
							820	3723	7513	1817			1816				

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS						
						Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	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			
John J. Kane			1	3		75	308		383	153			153				
Mrs. Elizabeth Patton			2			75	734		809	324			324				
First St. Bk. Bay River			3			75	318		393	157			157				
B. B. Ralph			4			75	523		598	239			239				
H. Erickson			5			75			75	30			30				
"			6			100			100	40			40				
John H. Kelley			7			150	457		607	243			243				
"			8														
Tri-State Land Co.			9			150	840		990	396			396				
"			10														
B. L. & E. W. Fairbanks			11			75			75	30			30				
"			12														

850 3180 4030 1612 3780 1611 1612

10 Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
						Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	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
David A. O'Leary			1	6			900	2292	2292	997				
J. J. Mack			3				200	1488	1688	675				
"			4											
"			5				100	1256	1356	542				
Oscar A. North			6				100	444	544	218				
David A. O'Leary			7				75	1410	1485	594				
"			8				75		75	30				
Hattie Irish			9				100	671	771	308				
B. L. Fairbanks			10				60		60	24				
Chas. N. Bourdon			11				50		50	20				
"			12				50		50	20				
"			13				50		50	20				
"			14				50		50	20				
"			15				50		50	20				
"			16				50		50	20				
"			17				50		50	20				
J. H. Putnam			18				50		50	20				
"			19				50		50	20				
Everett H. Fairbanks			20				50	897	947	379				
"			21				150	1593	1743	689				
							0		11541	4616				
							1510	10031	11541	4616				

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 11

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
						Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	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
E. G. Mereneis							200		200	80				
A. S. Martin			1	8			100	327	427	172				
J. M. Gustin			2				150		150	60				
A. S. Martin			3				100	823	923	369				
Christian Schneider			4				75		75	30				
J. M. Gustin			5				150	986	1136	454				
"			6											
A. S. Martin			7				75		75	30				
"			8				75	96	171	68				
							925	2234	3159	1263				

12 Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928.
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 13
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Wm. Ironm			1	9			75		75	30	30
"			2				60		60	24	24
Tri State Land Co.			3				60		60	24	24
Emmett G. Fuller			4				60		60	24	24
Pioneer Land Co.			5				60		60	24	24
Lee P. Shoemaker			6				75		75	30	30
"			7				75	541	616	246	246
"			8								
"			9				25		25	10	10
"			10				25		25	10	10
"			11				25		25	10	10
"			12				25		25	10	10
"			13				25		25	10	10
"			14				25		25	10	10
"			15				25		25	10	10
"			16				25		25	10	10
"			17				25		25	10	10
Tri State Land Co.			18				40		40	16	16
							730	541	1271	508	508

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Ralph E. Shoemaker			1	10			351	156	494	76	76
"			2				25		25	10	10
"			3				50	337	387	155	155
"			4								
"			5				25		25	10	10
"			6				25		25	10	10
"			7				25		25	10	10
"			8				25		25	10	10
S. P. Shoemaker			9								
"			10				100	562	662	265	265
"			11								
"			12								
Raymond Miller			13				75	660	735	294	294
Hiram S. Mc Nair			14				60		60	24	24
"		South 40 feet of	15				50		50	20	20
R. E. Shoemaker		North 10 feet of Lot 15 and	16				75	658	733	293	293
Elizabeth Lamb			17				60	453	513	205	205
Wm. A. Nelson			18				75	616	691	276	276
							705	3442	4147	1658	1658

18 Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928.
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery 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	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Wm S. McRae			8	16		30			30	12			12
"			9			30			30	12			12
"			10			30			30	12			12
"			11			30			30	12			12
"			12			50	426		476	190			190
Thomas Drumbeater			1	17		80	349		429	172			172
"			2						40	16			16
"			3						40	16			16
Chas. W. Campbell			4						40	16			16
"			5						40	16			16
George Patton			6			60	280		340	136			136
"			7			40			40	16			16
"			8			40			40	16			16
"			9			40			40	16			16
Maggie Beaulieu			10			40			40	16			16
"			11			40	112		152	61			61
Raymond Miller			12			50			50	20			20
						640	1167		1507	723			723

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 19
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery 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	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Sam R. Grentiss			1	18		90	491		581	232			232
"			2						40	16			16
"			3						40	16			16
"			4						40	16			16
"			5						40	16			16
"			6						40	16			16
Leggie Culbertson			7			50	576		626	250			250
"			8						40	16			16
Martha Smith			9			40	219		259	103			103
Christ Steinhart			10			40	223		263	149			149
B. G. Harmon			11			40			40	16			16
Iri State Land Co.			12			50	156		206	82			82
						470	1773		2243	896			896

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), 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 Village of Federal Dam, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

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

24 Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	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	True and Full Value of Machinery Permanently Attached to Real Estate	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
<i>Hiram S. Mc Nair</i>		<i>Kalbe Addition</i>	1	5		20			20	8			8
"			2			20			20	8			8
"			3			20			20	8			8
"			4			20			20	8			8
"			5			20			20	8			8
"			6			20			20	8			8
"			7			20			20	8			8
"			8			20			20	8			8
"			9			20			20	8			8
"			10			20			20	8			8
"			11			20			20	8			8
"			12			20			20	8			8
					240			240	96				96

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 25

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	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	True and Full Value of Machinery Permanently Attached to Real Estate	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
<i>Hiram S. Mc Nair</i>		<i>Kalbe Addition</i>	1	6		15			15	6			6
"			2			15			15	6			6
"			3			15			15	6			6
"			4			15			15	6			6
"			5			15			15	6			6
"			6			15			15	6			6
"			7			15			15	6			6
"			8			15			15	6			6
"			9			15			15	6			6
"			10			15			15	6			6
"			11			15			15	6			6
"			12			15			15	6			6
					180			180	72				72

Grand Total Platted

14,575 5384.50 = 68000 27198.24 72 27195.50

26 Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928.

Unplatted Real Estate—Assessed at 23 1/3 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land	STRUCTURES AND IMPROVEMENTS	True and Full Value of Buildings and Other Structures	Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Chas. J. Campbell		Unplatted 330'x330' of SW 1/4 SW 1/4	34	144	28	(No such tract)							
B. L. Sainbake		300'x400' of Lot 6				192							
Merim S. Mc Nair		SE 1/4 of SW 1/4 Less Plat of Fed. Dam				30	360		360	120			
Peter Strom		Lot 6 Less part sold				808	97		97	32			
Federal Dam State Bank		Lot 7				2950	354	230	584	185			
G. G. Hartley		SW 1/4 SE 1/4				20	240	115	355	113			
Jannie Jones		Lot 8 less Ry.				36	432		432	144			
Geo. R. Sherman		225'x1250' of SW 1/4 SW 1/4				650	130	495	625	187			
Ernest Hemming & G. A. Lind		165'x330'				125	100		100	33			
Hennieta Weiser		174'x300'				135	100		100	33			
G. N. Liere		300'x700'				475	200	115	315	105			
G. G. Hartley		Lot 6	35			6092	731		731	244			
Wm. Nelson		" 7				7	84		84	28			
"		" 8				34	408	58	466	153			
Frank H. Putnam		SE 1/4 SE 1/4	33			40	480	1035	1515	460			
Ernest H. Fallbanks		62 1/2' x 100' of Lot 6	34			14	100	805	905	267			
B. L. Sainbake		234' by 220' of lot 6					250	575	825	275			
"		100' by 187 1/2'					150	400	550	242			
"		50' by 100'					50	115	165	55			
						28266	4366	4348	8714	2716			

Assessor's Return of Taxable Real Property in the Village of Federal Dam, County of Cass, Minn., for the Year 1928. 27

Unplatted Real Estate—Assessed at 23 1/3 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land	STRUCTURES AND IMPROVEMENTS	True and Full Value of Buildings and Other Structures	Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Kabelon & Co.		Unplatted Lot 2	2	143	28	3415	409		409	136			
"		" 2				2421	290		290	97			
A. S. Martini		SW 1/4 SW 1/4				40	480		480	160			
Carl L. Schmidt		SW 1/4 SW 1/4 Less Rt. Way				35	420		420	140			
Erwin Payne & R. C. Shoemaker		Lot 1 less Rt. Way	3			2253	270		270	90			
E. G. Merence		Lot 2				3137	376		376	125			
Kolb Investment Co.		" 3				3145	378		378	126			
"		" 4				3142	377		377	126			
John S. Johnson		SE 1/4 NE 1/4 less Rt. Way & 10.39. U.S. Florage				1383	166	288	454	139			
Neils Ulbrichtsen		4 1/2' G. of SE 1/4 NE 1/4				450	54		54	18			
Kolb Investment Co.		SW 1/4 NW 1/4				40	480		480	160			
John Johnson		NE 1/4 SE 1/4 less Rt. Way				3045	365		365	122			
Carl L. Schmidt		SE 1/4 SE 1/4				40	480		480	160			
						37891	4545	288	4833	1599			
		Grand Total Unplatted				8911	4636	4030	13547	4315			