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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 138 Range No. 29 Mer. P. M.

6	5	4	3	2	1
7	Monong.	9	10	11	12
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REAL

PLATTED

PERSONAL

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

John Ackerman Assessor of the Town of Barclay

1926

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 1926, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.

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

A. A. Cater

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 of joint stock or other companies or corporations or corporations, and all other property in this state, except such as is by law exempt from taxation.

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

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state all other taxes are assessed in the town or district in which 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 one district, it shall be listed and assessed in this 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 equipping 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 same manner as if the owner thereof were 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 in this state shall be listed and assessed where situated without regard to where the principal 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 cities and villages shall be listed and assessed as personal property 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, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first located in this state from either of the two 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 owning live stock or other personal property 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 in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any real estate, or any stock of any company or return on which it is required to list and return as its capital and property for taxation in this state.

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

son under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full disclosure of the amount of his property, the assessor may assess the principal property of such person as in his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When required to be assessed as "owner unknown," the assessor shall show 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, office, warehouse, store, 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 imposed 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 untrue, shall be guilty of a gross misdemeanor.

What percentages of full and true value. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lien 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 one in which it is located, shall be assessed (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipping of the family residence, shall constitute class three (3) 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 implements, except as prohibited by all the laws of this state, and all fixtures, tools, 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 unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at twenty-five (25) per cent of the full and true 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 Case

ss.

A. A. Cater

County of Case

being first duly sworn, says that he is the 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 Town of

Barclay

in said county, as far as he has been able to ascertain the

same, omitted from the Assessment books of the town of

Barclay

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

the year or years therein specified, in accordance with the provisions of Section 1985 of the General Statutes of 1923 and

that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal

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

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

such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

Subscribed and sworn to before me this 27th day of March

A. D. 1926.

E. A. Queen

Notary Public,

County, Minn.

A. A. Cater

County, Minn.

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

BARCLAY TOWNSHIP, Minn., for the Year 1926.

Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value County Board Changes:

Barclay 22

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	Unplatted		EQUALIZED VALUATIONS				
								7% Inc. on Lands	15% Inc. on Structures	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	
Charles Kalash		NE 1/4 of NE 1/4	4	138	29	37.78	514							
Wm C. Stephen		NW 1/4 of NE 1/4				37.95	280							
"		SW 1/4 of NE 1/4				40	514							
J. L. Nilcox and Ora E. McKeown		SE 1/4 of NE 1/4				40	280							
Central Union Trust Co. Ny.		NE 1/4 of NW 1/4				38.11	482							
John J. Marsh		NW 1/4 of NW 1/4				38.28	450	414	360	450	150			161
"		SW 1/4 of NW 1/4				40	578			900	300			331
"		SE 1/4 of NW 1/4				40	546			510	170			182
Frances S. Maulster		E. 3 ac. of Lot 6				3	514			514	160			171
Louis Seeger and Ollie D. Seeger		NE 1/4 of SW 1/4				40	480			39	12			13
"		NW 1/4 of SW 1/4				40	674			674	210			225
"		SW 1/4 of SW 1/4				40	630			546	170			182
"		SE 1/4 of SW 1/4 Lot 5				36.60	514	414	360	510	170			182
Ella M. Maulster		W. 4 ac. of Lot 6				4	449			449	140			150
A. W. Crotley, Harry Whitaker and		NE 1/4 of SE 1/4 " 3				26.12	420			220	140			150
Wm E. White Louis Seeger and Ollie D. Seeger		NW 1/4 of SE 1/4 " 4				56.75	514	414	360	728	280			309
"		SW 1/4 of SE 1/4				56.75	260			449	140			150
"		SE 1/4 of SE 1/4				56.75	420			420	140			150
Ella M. Maulster		E. 4 ac. of W 8 ac. of Lot 6				4	514			514	160			171
						562.59	8312	207	180	228	76			86
							8312	5170		14843	4494			4947

PLATTED

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

for the Year 1926.

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

BOARD
TOWN OF BARCLAY
NO. 1234567
EST. 1899
THE TOWN OF BARCLAY
A. N. DODD, CHAIRMAN

Barclay 22

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
						Acres	100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Charles Kalash		NE 1/4 of NE 1/4	4	138	29	37	78	514			514	160			
Wm C. Stephen		NW 1/4 of NE 1/4				37	95	480	270		1020	340			171
"		SW 1/4 of NE 1/4				40		514			514	160			171
J. L. Nilcox and Ora E. McKeown		SE 1/4 of NE 1/4				40		480			480	160			171
Central Union Trust Co. Ny.		NE 1/4 of NW 1/4				38	11	482			482	150			161
John J. Marsh		NW 1/4 of NW 1/4				38	28	578	414		992	300			331
"		SW 1/4 of NW 1/4				40		546			546	170			182
"		SE 1/4 of NW 1/4				40		514			514	160			171
Frances S. Maulster		E. 3 ac. of Lot 6				3		32			32	12			13
Louis Seeger and Ollie D. Seeger		NE 1/4 of SW 1/4				40		674			674	210			225
"		NW 1/4 of SW 1/4				40		546			546	170			182
"		SW 1/4 of SW 1/4				40		514	414		928	280			309
"		SE 1/4 of SW 1/4 Lot 5				36	60	449	360		809	280			309
Ella M. Maulster		W. 4 ac. of Lot 6				4		51			51	16			17
A. M. Crostley, Harry Whitaker and Wm E. White Louis Seeger and Ollie D. Seeger		NE 1/4 of SE 1/4 " 3				26	12	1510	4000		5510	1770			2001
"		NW 1/4 of SE 1/4 " 4				56	75	706			706	220			235
"		SW 1/4 of SE 1/4													
"		SE 1/4 of SE 1/4													
Ella M. Maulster		E. 4 ac. of W 8 ac. of Lot 6				4		51	207		258	76			86
						562	59	8312	5170		13482	4494			4947

PLATED

PERSONAL

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS							
						Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission		
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						Dollars	Dollars
James Westfall		NE 1/4 of NE 1/4	5	138	29	38	30	610	690	1300	390	433					
"		NW 1/4 of NE 1/4				38	16	570	600	1170	390	187					
"		SW 1/4 of NE 1/4				40		562		562	175						
"		SE 1/4 of NE 1/4				40		514		514	160	171					
"						40		240		240		257					
"		NE 1/4 of NW 1/4				38	04	514		514	160	171					
J. J. Edwards		NW 1/4 of NW 1/4				37	90	614	345	859	260	286					
"		SW 1/4 of NW 1/4				40		450	300	750							
"		SE 1/4 of NW 1/4				40		346		346	170	182					
"						40		514		514	160	171					
Conservation Co.		NE 1/4 of SW 1/4				40		480		480	160	171					
"		NW 1/4 of SW 1/4				40		514		514	160	171					
L. D. & Lavina Lancaster		SW 1/4 of SW 1/4				40		240		240	160	171					
Conservation Co.		SE 1/4 of SW 1/4				40		514		514	160	171					
J. Goodman		NE 1/4 of SE 1/4				40		480		480	160	171					
"		NW 1/4 of SE 1/4				40		514		514	160	171					
"		SW 1/4 of SE 1/4				40		480		480	160	171					
Arthur E. Church		SE 1/4 of SE 1/4				40		514		514	160	171					
						632	40	8656	1035	9691	2495	3224					
								8085	900	8985							

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS							
						Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission		
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						Dollars	Dollars
Gearey and Hill		NE 1/4 of NE 1/4 Lot 1	6	138	29	38	11	482		482							
"		NW 1/4 of NE 1/4 " 2				38	65	450		450	150	161					
Central Union Trust Co. N.Y.		SW 1/4 of NE 1/4				40		494		494							
S. D. Drake		SE 1/4 of NE 1/4				40		462		462	154	165					
"						40		514		514	160	171					
"						40		480		480	160	171					
"						40		514		514	160	171					
Gearey and Hill		NE 1/4 of NW 1/4 " 3				26	85	343		343							
Milo F. Baldwin		NW 1/4 of NW 1/4 " 4				35		321		321	107	114					
Central Union Trust Co. N.Y.		SW 1/4 of NW 1/4				44	92	449		449	140	150					
"		SE 1/4 of NW 1/4				40		220		220	140	150					
"						40		577		577	183	196					
"						40		349		349	183	196					
"						40		514		514	160	171					
"						40		480		480	160	171					
H. S. Gilbert		NE 1/4 of SW 1/4				40		514		514	160	171					
"		NW 1/4 of SW 1/4 " 6				44	16	280		280	160	171					
"		SW 1/4 of SW 1/4				43	40	578		578	180	193					
Fred Chamberlain		SE 1/4 of SW 1/4				40		340		340	170	182					
"						40		514		514	160	171					
Conservation Co.		NE 1/4 of SE 1/4				40		480		480	160	171					
Central Union Trust Co. N.Y.		NW 1/4 of SE 1/4				40		514		514	160	171					
Fred Chamberlain		SW 1/4 of SE 1/4				40		480		480	160	171					
S. D. Drake		SE 1/4 of SE 1/4				40		514		514	160	171					
"						40		240		240	80	86					
						631	09	7848		7848	2444	2615					
								7332		7332							

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Henry H. Schroeder, Fred Chamberlain, Jesse J. Hirst, etc.

657 75 8812 173 8985 8382 2794 2992

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Arthur E. Church, Henry L. Simons, Martin Erickson, etc.

640 8352 345 8697 7800 300 8100 2700 2894

PLATTED

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

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

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

Henry J. Mc. Mulin

Ella M. Maulster
Bert Mc Nitt

Marion Avery

Harriet E. Jennings

R. B. Millard

624 95
8224
7680

2734

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

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

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

B. Frank Smith

C. J. Johnson

Olivia Erickson
Sarah J. Phelps

Olivia Erickson

C. J. Johnson
Julius A. Bauer

Chris A. Iverson
C. J. Johnson
B. Bangton

630 20
7953
7430

3378

PLATED

RECORDS

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, True and Full Value of Land, 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 8640 242 8882 2760

2957

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

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

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

663 38 8992 8400 1002 870 9994 9270 3090

3330

PLATED

BARCLAY

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

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

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

Summary row for page 10: 671 72, 7794, 780, 9243, 2858, 3078

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

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

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

Summary row for page 11: 640, 8550, 576, 9809, 3040, 3266

PLATTED

RECORDED

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

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

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

Lewis F. Hayden
John Greenwaldt
"

G. J. Prettyman
"
"

Morris James Greenwaldt Sr.
N. W. Anderson
"

Morris James Greenwaldt Sr.
Mahlum Lumber Co.
Morris James Greenwaldt Sr.
" Greenwaldt Sr.
" Greenwaldt Sr.

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Carl K. Bennett
Matilda Kickhaver
"

Carl K. Bennett
J. A. Phinney
"

L. C. Larson
Jorgen J. Henness
N. O. Fuberg
"

Mary B. and Fred H. Hildebrandt
"
"
"

PLATTED

RECORDED

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241 46 4834 4055 9839 8889 2963 3282

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2350 695 629 2145 1865 2840 2514 838 945

PLATED

PERSONAL

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

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Minnie P. Brewer

Fred Washberg Kesberg

J. L. Hill

Carrie Linden

E. L. Jarbes

Christine Hanson

640

11190 3555 3090

15532 14280 4760

5177

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Edw. Jobey

Clarence Cox

Anton and Ole Opgrand

J. H. and Elizabeth Ackerman

Edw. Jobey

P. E. Hanson

640

9828 2105 11933 9180 1830 11010 3670

3974

Grand Total Unpl. Total Val. as Equalized by Tax Commission 1049610 151215 32418 183633

61169-42

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
						Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Im- provements 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
		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												

PAGES

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_____ of _____, County of Cass, Minn., for the Year 1926.

Assessed at 33 1/3 per cent of True and Full Value.

Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS					
			Acres	100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Im- provements 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		

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Robert E. Snell Land Company

INSURANCE OF ALL KINDS

PINE RIVER, MINNESOTA

Affidavit,

I. John H. Ackerman, being first duely sworn deposes and sais. That he was the assesor for 1926 for the Township of Barclay and the assessment showing buildings on Lot. 1. Block. 4. Gillispie's Addition is a error as there is no buildings on same.

John H. Ackerman

Subscribed, and sworn to before me a Notary Public,
This 29th, Day of March, A.D. 1927.

Robert E. Snell

ROBERT E. SNELL
Notary Public, Cass County, Minn.
My commission expires 5-4-31

EUGENE L. FORBES
LAWYER
FARMERS STATE BANK BUILDING
PINE RIVER, MINN.

April 8th, 1927

Mr. A. A. Gater, County Auditor,
Walker, Minn.

Dear Sir:-

Referring to assessment of Gillespie's Addition
and affidavit of Mr. Ackerman as to improvements on Lot
1 - Block 4.

I beg to state that the only improvement on Lots
1 - 2 and 3 of Block 4, assessed to J. D. Thompson on May
1st, of last year, is an old shack of a barn of no value.
I do not, however, know where to tell you to put the \$350.00
as shown by the assessor's return for improvements on
these lots.

Yours very sincerely,

Eugene L. Forbes
MR

MR.

P.S. The corrections which I made before, are in accordance
with the facts.

EUGENE L. FORBES
LAWYER
SPURRIER BUILDING
PINE RIVER, MINN.

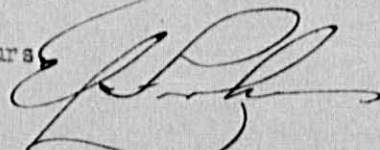
Feb. 3, 1927.

Miss Ethel Olson, Dep. Auditor,
Walker.

Dear Miss Olson,-

I am returning the assessment list of Gillespie's Addn. I went over it carefully with persons uninterested familiar with the location of improvements, and am very sure it is now correct, leaving the assessed values of the improvements at the figures made by the assessor. There was no reason for the assessor to change Block 3 to Block 2, as he did in pencil. The improvements that he placed on lots 4 & 5 of Block 3, are in fact on Lots 4 & 5, of Block 4. The reason the assessor made the mistake was because they are known as the "Raymond buildings," and the assessor seems to have depended on the name on the tax list rather than on the description.

Sincerely yours



*Raymond's lots are assessed
in Brewer's name. Please advise if correction is made*

Gillespie's Addn.

Name

Lot Blk

Price & full
value of
lands without
bldg.

Price & full
value of bldg.
& other structure

Name	Lot	Blk	Price & full value of lands without bldg.	Price & full value of bldg. & other structure
W. H. Kirler	1	1	15	
Robt. E. Snell	2		15	
"	3		15	475
Edward W. Parker	4		15	
"	5		15	300
"	6		15	
W. H. Kirler	7		15	
"	8		15	
"	9		15	
"	10		15	
"	11		15	
"	12		15	
Jennie Kirler	1	2	15	
"	2		15	
"	3		15	
"	4		15	
"	5		15	
"	6		15	
"	7		15	
"	8		15	
"	9		15	
"	10		15	
F. W. Eggleston	11		15	300
"	12		15	
Morris Billedou	1	3	15	275
Ingrid O. Nopson	2		15	
Anton E. Haugen	3		15	
Sylvia ^{Frances E. Jones} Lulla Raymond	4		15	330 none on it
" " "	5		15	150 none on it
Frances E. Jones	6		15	285
E. M. Osterlund	7		15	515
"	8		15	

Name	Lot	Blk	True & full value of lands without bldgs.	True & full value of bldgs. & structures
E. M. Osterlund	9		15	
"	10		15	
"	11		15	
"	12		15	
J. D. Thompson	1	4	15	350
"	2		15	
"	3		15	
Minnie P. Brewer	4		15	480
"	5		15	
Julius Hudson	6		15	450
W. H. Thompson	7		15	
Maude Hudson	8		15	
Catherine Kline	9		15	
"	10		15	
Nels M. Larson	11		15	150
"	12		15	
Hannah Kivler (Market Lot 1)			15	
John McAllister (" " 2)			15	275

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When putting Forbes Add'n in 1926 Tax list Divide valuation so there will be a separate valuation on each lot.

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EUGENE L. FORBES
LAWYER
SPURRIER BUILDING
PINE RIVER, MINN.

Sept. 27, 1926.

A. A. Cater, Auditor,
Walker, Minn.
Dear Sir:-

I think I omitted to assess improvements on Lot 13, Blk 11, Forbes' Adn. to Pine River. I do not know in whose name property is assessed, but it is owned by Farmers State Bank, Pine River. I would put the improvements in at \$800.

Respectfully, John W. Ackerman

Assessor Pine River Town.

Blk. added 10/15/26.

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

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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

E. L. Farber & B. E. Wideman First National Bank, Brainerd A 10 240 125 405 162 162

" B 10 260 280 112 112

" C 10 260 280 112 112

" D 10 260 280 112 112

1120 125 1245 498 498 9645

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

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, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS.

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

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, SUBDIVISION, 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).

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

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, SUBDIVISION, 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).

Tabular Statement of Real Property Assessment of the Town of Barclay, County of Cass, Minnesota, 1926.

FORM 6 MADE IN ST. CLOUD BY THE FRIZZ CROSS CO.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars						
Amount Brought Forward from Page									
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Tabular Statement of Real Property Assessment of the Town of Barclay, County of Cass, Minnesota, 1926.

FORM 6 MADE IN ST. CLOUD BY THE FRIZZ CROSS CO.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars						
Platted									
Amount Brought Forward from Page	26	260	2025	2285	914				
" " " " "	27	285	600	885	354				
" " " " "	28	320	2450	2770	1108				
" " " " "	29	300	775	1075	430				
" " " " "	30	240	1855	2095	838				
" " " " "	31	210	1225	1435	574				
" " " " "	32	1212	2675	3887	1554				
" " " " "	33	326	1150	1476	590				
" " " " "	34	300		300	120				
" " " " "	35	300	1000	1300	520				
" " " " "	36	180		180	72				
" " " " "	37	315		315	126				
" " " " "	38	225		225	90				
" " " " "	39	300		300	120				
" " " " "	40	300		300	120				
" " " " "	41	300		300	120				
" " " " "	42	300		300	120				
" " " " "	43	300		300	120				
" " " " "	44	300		300	120				
		6273	13755	20028	8010				

