

**ASSESSMENT BOOKS**

**1928**

*Town of Barday*

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

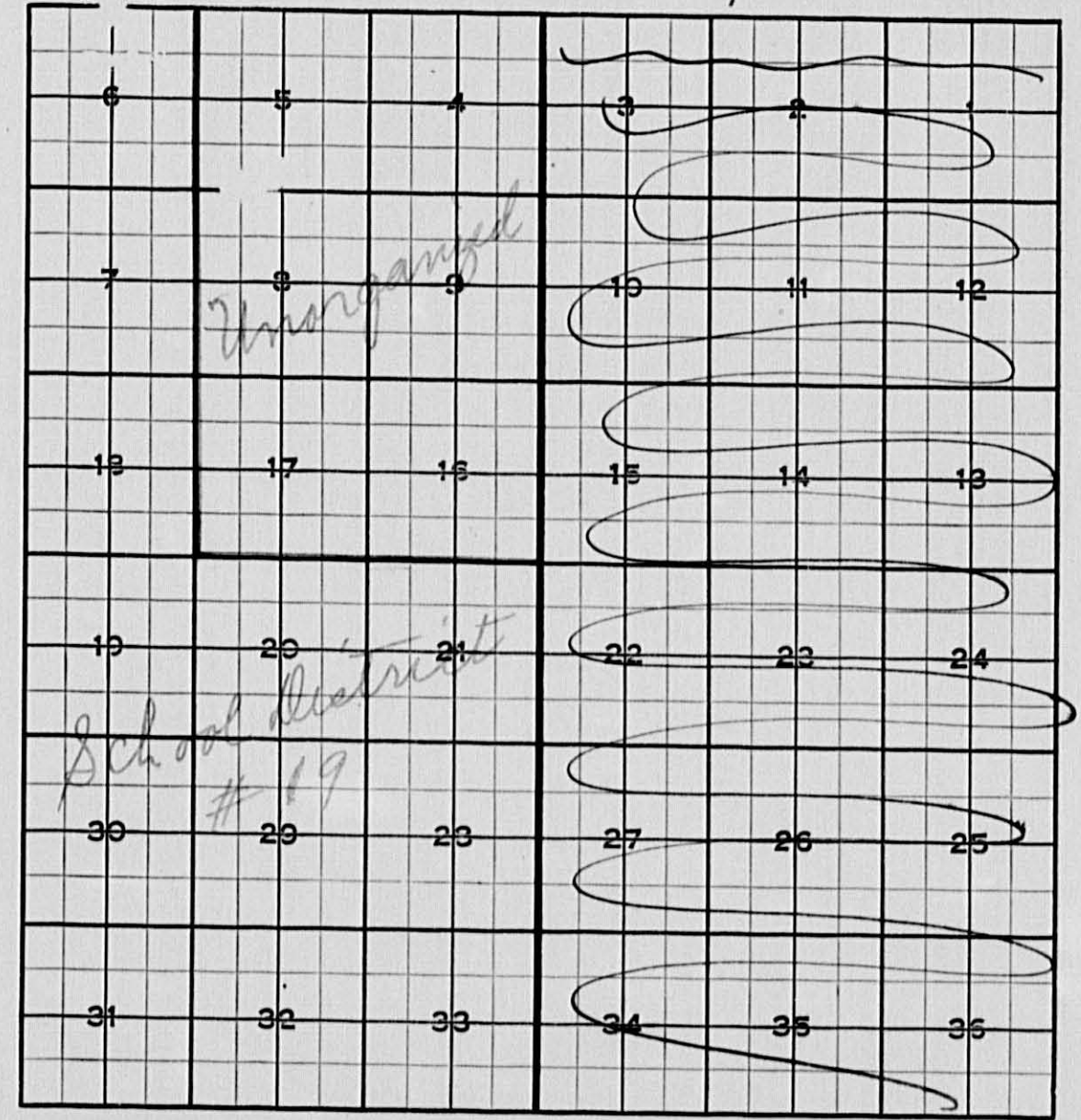


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For Convenience of Auditor in Showing Boundaries of School Districts.

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





DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS County, Minn.,

APR 25 1928

Assessor of the

County Auditor.

J. H. Murray

J. H. Murray

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1928, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.

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

A. A. Galen

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

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

WHEN LISTED AND ASSESSED Sec. 1984. \*\*\*Personal property shall be listed and assessed annually with reference to the first day of May, and the return on that day shall be listed by or for the person acquiring it.

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

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company or corporation, and all bonds, drafts, 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 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, 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 to be assessed and returned to the district where found on May 1; and all taxes thereon shall be paid into the district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by

the owner for personal and domestic purposes, for the furnishing or equipment of the family, and for the use of the same, 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 any railroad company which is not in good faith owned, operated and exclusively controlled by any person, shall be listed and assessed as personal property in the town or district where situated in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough 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, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

Sec. 2015. Persons under guardianship. The personal property 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, real or personal, moved from one town to another between May 1 and July 1, shall be assessed in either in which he is first called 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 liable 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 of listing and assessing shall be determined by the county board of equalization; and if between different counties, the place of listing shall be determined 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 cause the same to be verified by him, or upon blanks furnished by him, a certified 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 or under his control which by this chapter or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity, he so holds, shall be included in the statement of any company or corporation which 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 having property for himself, or for any other person, company, or corporation, has not made a full and complete list thereof, he may examine such person under oath.

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 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 a statement of personal property, the assessor shall ascertain the amount, and value of such amount, and the same at such amount as he believes to be the same at such amount as he is requested, he shall sign and deliver to the person assessed a copy of the statement so 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, for the purpose of entering any dwelling house, building, or structure, and view the same and the property therein.

Sec. 1936. False statement regarding taxes. Every 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 to be assessed. All real and personal property subject to any 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 iron ore, shall be assessed, other than the iron ore, with the provisions of class three (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 value 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 purposes, shall be listed and assessed at the residence of the family, 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 (3) and four (4), shall be assessed at the place where they are kept, and shall be valued and assessed 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 unplanted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the true and full value thereof.

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

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

State of Minnesota,

COUNTY OF CASS

ss.

County Auditor of

A. A. Galen

CASS

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 Chapter eleven (11) of the General Statutes of 1913 and that the

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

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

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

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

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

his knowledge and belief.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

CASS

County, Minn.

E. L. Olson

Deputy Co. Auditor Notary Public,

County, Minn.

A. A. Galen



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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION					ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres Acres 100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND True and Full Value of Buildings and Other Structures Dollars	BARCLAY TWP.		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 Land	Assessed Value of Land			
Charles Kalish		NE 1/4 of NE 1/4	4	138	29	37 78	347						
Wm. C. Stephen		NW 1/4 of NE 1/4				37 95	350						
"		SW 1/4 of NE 1/4				40	304						
B. L. Wilcox & Ora E. McKeown		SE 1/4 of NE 1/4				40	368						
Central Union Trust Co. Ny.		NE 1/4 of NW 1/4				38 11	351						
Gilford Jay Marsh		NW 1/4 of NW 1/4				38 28	305	428	351	102	102		117
"		SW 1/4 of NW 1/4				40	659	400	373	324	324		362
"		SE 1/4 of NW 1/4				40	373		368	107	107		123
Frances M. Moulster		E. 3 ac. of lot 6				3	528		460	253	153		176
Louis & Ollie D. Seeger		NE 1/4 of SW 1/4				40	35		38	10	10		12
"		NW 1/4 of SW 1/4				40	460		460	133	133		153
"		SW 1/4 of SW 1/4				40	460	107	460	133	133		153
"		SE 1/4 of SW 1/4 Lot 5				36 60	460	106	567	167	167		189
Ella M. Moulster		W. 4 ac. of " 6				4	420		420	122	122		140
A. W. Crosby, Harry Whitaker & And. Glass		NE 1/4 of SE 1/4 " 3				26 12	365		365	122	122		140
Wm. E. White		NW 1/4 of SE 1/4 " 4				56 75	46	187	153	47	47		51
		SW 1/4 of SE 1/4					40	100	140				
		SE 1/4 of SE 1/4					261	5350	5650	1753	1753		1883
Ella M. Moulster		E. 4 ac. of W. 8 ac. of lot 6				4	261	5000	520	151	151		173
							452		452				
							46	482	528				
							40	450	490	163	163		176
						562 59	6089	6474	11342	3781	3781		4197
							5292	6050	11342	3784			

**BARCLAY TWP.**  
**County Board Changes**  
**Unplatted**  
 15% Inc. on Lands  
 7% Inc. on Structures

720 107

351 305

1087 373

368 107

528 460

35 38

460 460

460 460

460 460

460 460

420 365

46 40

261 5650

452 452

46 490

6089 11342

101 116  
 101 117  
 167 123  
 107 123

351 305 102 102 117  
 1087 373 324 324 362  
 368 107 107 107 123

528 460 253 153 176  
 35 38 10 10 12

460 460 133 133 153  
 460 460 133 133 153

420 365 122 122 140  
 46 40 47 47 51

261 5650 1753 1753 1883  
 452 452 151 151 173

528 490 163 163 176  
 6089 11342 3781 3781 4197

5292 6050 11342 3784 4197



Assessor's Return of Taxable Real Property in the

Town of Barclay

or the Year 1928.

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

ALL INFO. ON APPLICATIONS  
 FOR INFO. ON APPLICATIONS  
 furnished  
 COMPTON HOUSE OFFICES  
 EVHGFVX 3447

NAME OF OWNER	No. of School Dist.	DESCRIPTION				STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars					
Charles Kalish		NE 1/4 of NE 1/4	4	138	29	37 78	347 302		347	101	101	116	
Wm. C. Stephen		NW 1/4 of NE 1/4				37 95	350 304		350	101	101	117	
"		SW 1/4 of NE 1/4				40	370 368		370	107	107	123	
B. L. Wilcox & Ora E. McKeown		SE 1/4 of NE 1/4				40	370 320		370	107	107	123	
Central Union Trust Co. Ny.		NE 1/4 of NW 1/4				38 11	351 305		351	102	102	117	
Silford Jay Marsh		NW 1/4 of NW 1/4				38 28	659 573	428 400	1087	324	324	362	
"		SW 1/4 of NW 1/4				40	368 320		368	107	107	123	
"		SE 1/4 of NW 1/4				40	529 460		529	153	153	176	
Frances M. Moulster		E. 3 ac. of lot 6				3	35 30		35	10	10	12	
Louis & Ollie D. Seeger		NE 1/4 of SW 1/4				40	460 400		460	133	133	153	
"		NW 1/4 of SW 1/4				40	460 400		460	133	133	153	
"		SW 1/4 of SW 1/4				40	460 400	107 100	567	167	167	189	
"		SE 1/4 of SW 1/4 Lot 5				36 60	420 365		420	122	122	140	
Ella M. Moulster		W. 4 ac. of " 6				4	46 40	107 100	153	47	47	51	
W. W. Crostley, Harry Whitaker & And. Glass		NE 1/4 of SE 1/4 " 3				26 12	200 261	5350 5000	5550	1753	1753	1883	
Wm. E. White		NW 1/4 of SE 1/4 " 4				56 75	520 452		520	151	151	173	
"		SW 1/4 of SE 1/4											
"		SE 1/4 of SE 1/4											
Ella M. Moulster		E. 4 ac. of W. 8 ac. of lot 6				4	46 40	482 450	528	163	163	176	
						562 59	6087 5292	6494 6050	12581	3781	3781	4197	



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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for James Westfall, J. I. Edwards, Conservation Co., L.D. & Lavina Lancaster, J. Goodman, Arthur E. Church.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Floyd Turk, Central Union Trust Co., S. D. Drake, H. S. Gilbert, Fred Chamberlain, Conservation Co., Fred Chamberlain, S. D. Drake.



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

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

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

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

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

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



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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Henry J. Mc Millin, Ella M. Moulster, Bert Mc Nitt, Marion Avery, Harriet E. Jennings, R. B. Millard.

Summary totals for the left page: 624 95, 6474, 5630, 6474, 1876, 1877, 1876, 2157.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for O. J. Forde, C. J. Johnson, Olivia Erickson, Sarah J. Phelps, C. J. Johnson, Julius A. Bauer, Chris A. Iverson, C. J. Johnson, O. Bangton.

Summary totals for the right page: 630 20, 8784, 7639, 2182, 1965, 10886, 9604, 3202, 3202, 3629.



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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
						Acres	100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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	
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Swan Monson		NE 1/4 of NE 1/4	17	138	29	40		276		276	80	80	92			
Swan & Martin Erickson		NW 1/4 of NE 1/4				40		276		276	80	80	92			
Swan Monson		SW 1/4 of NE 1/4				40		276		276	80	80	92			
"		SE 1/4 of NE 1/4				40		276		276	80	80	92			
Swan & Martin Erickson		NE 1/4 of NW 1/4				40		276		276	80	80	92			
"		NW 1/4 of NW 1/4				40		276		276	80	80	92			
"		SW 1/4 of NW 1/4				40		276		276	80	80	92			
"		SE 1/4 of NW 1/4				40		276		276	80	80	92			
Walter E. Jarger		NE 1/4 of SW 1/4				40		276		276	80	80	92			
"		NW 1/4 of SW 1/4				40		276		276	80	80	92			
Hannah G. Mc Logan		SW 1/4 of SW 1/4				40		276		276	80	80	92			
Freda Nordbrack		SE 1/4 of SW 1/4				40		276		276	80	80	92			
Nicholas J. Sanger		NE 1/4 of SE 1/4				40		276		276	80	80	92			
John W. Grover		NW 1/4 of SE 1/4				40		276		276	80	80	92			
John W. Grover, Jr.		SW 1/4 of SE 1/4				40		460	80	540	158	158	188			
Theodore Hill		SE 1/4 of SE 1/4				40		400	75	475	158	158	188			
						40		720		720	240	240	276			
						640		5132	80	5212	1518	1518	1744			
								4480	75	4555	1518	1518	1744			

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
						Acres	100ths	True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		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	
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Willie Burk		NE 1/4 of NE 1/4	18	138	29	40		368		368	107	107	123			
Geo. Cramblet		NW 1/4 of NE 1/4				40		552	107	659	193	193	220			
"		SW 1/4 of NE 1/4				40		480	100	580	160	160	184			
Willie Burk		SE 1/4 of NE 1/4				40		552		552	160	160	184			
John H. Sulton		NE 1/4 of NW 1/4				40		480		480	160	160	184			
"		NW 1/4 of NW 1/4				45	86	633		633	183	183	211			
"		SW 1/4 of NW 1/4				45	80	550	450	1000	333	333	372			
"		SE 1/4 of NW 1/4				40		480		480	160	160	184			
H. J. Gilbert		NE 1/4 of SW 1/4				40		368		368	107	107	123			
Albert Goetz		NW 1/4 of SW 1/4				45	86	421		421	122	122	140			
Edw. B. Harmon		SW 1/4 of SW 1/4				45	86	366		366	122	122	140			
Eva & Lida Eden		SE 1/4 of SW 1/4				40		276		276	80	80	92			
Thos. W. Riley		NE 1/4 of SE 1/4				40		331		331	96	96	110			
Eva & Lida Eden		NW 1/4 of SE 1/4				40		276		276	80	80	92			
"		SW 1/4 of SE 1/4				40		276		276	80	80	92			
Thos. W. Riley		SE 1/4 of SE 1/4				40		240	514	754	240	240	263			
						663	38	6853	1103	7956	2330	2330	2633			
								5960	1030	6990	2330	2330	2633			



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

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

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

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

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

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



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

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

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

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (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 Minnesota Tax Commission).



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

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

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

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

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

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



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

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

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

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

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

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



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

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

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

Grand Total 640 17802 4128 21923 19330 6441 6441 7306

Assessor's Return of Taxable Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1928. 19

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.

Grand Total 640 13478 3301 15779 4622 4622 5239 60925







Assessor's Return of Taxable Real Property in the Town of Barclay, 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.	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 Other 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							
		<u>Chicana Beach</u>															
Lena Wahll, Annie, Martha & Mathilda m. Harbach			1	1				30			30	12					12
"			2					30		225	255	87					87
"			3					30			30	12					12
Emma Goggin			4					45			45	18					18
"			5					45	650		695	278					278
"			6					45			45	18					18
"			7					45			45	18					18
"			8					45			45	18					18
"			1	2				45			45	18					18
"			2					45			45	18					18
John R. Van Arsdale			3					45			45	18					18
"			4					45	350		395	158					158
"			5					45	150		195	78					78
"			6					45	150		195	78					78
E. K. Newton			7					45	235		280	108					108
"			8					45			45	18					18
Jacob A. Kung			9			Part of		45	300		345	138					138
Roth Campbell			9			" "		9			9	4					4
								729	1825	225	2779	1097					1097



Assessor's Return of Taxable Real Property in the Town of Barclay, 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 (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).

Handwritten names of owners: J. F. Frame, Nancy Iva Morrill, Char. L. Howard, J. F. Frame, W. O. Henderson, J. F. Frame, S. I. Campbell, Ralph H. Lesher, Anna Dalton.

Handwritten subdivision name: "Norwood"

Summary totals for page 26: 855 1200 2055 822

Assessor's Return of Taxable Real Property in the Town of Barclay, 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 (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).

Handwritten names of owners: Ida M. Frame, J. F. Frame, Elmer Losce, Joseph Underleak, E. M. Pfeiffer, Rott. Campbell, Fred Morgan, Fannie L. + Helen B. Hall, Madge Forbes, Katherine J. Hartzell, J. W. Carpenter, Carrie W. Carpenter, Carrie Linden.

Handwritten subdivision name: "Norwood"

Handwritten notes: No. 60 ft. of Bal. of lot 8 and all of 9

Summary totals for page 27: 945 2680 3625 1450



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

480 690 1170 576 476

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

384 1494 1878 757



30 Assessor's Return of Taxable Real Property in the Town of Barclay, 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			
			Sec. or Lot	Twp. or Block	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full 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				
Ralph H. Raymond	19	Billespies Addition	1	4		24		24	10	10	
"			2			24		24	10	10	
"			3			24		24	10	10	
Sylvia Raymond			4			24	300	324	130	130	
"			5			24		24	10	10	
Osta B. Peters			6			24	450	474	190	190	
W. H. Thompson			7			24	450	474	190	190	
Manda Hudson			8			24		24	10	10	
Lula M. Snell			9			24		24	10	10	
"			10			24		24	10	10	
Nels M. Larsen			11			24	226	249	100	100	
"			12			24		24	10	10	
Hannah Kinler		Market Lot 1			48		48	19	19		
John Mc Allister		" " 2			48	249	297	119	119		
						384	1674	2058	828	828	

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

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	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full 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				
Arthur Seckell		Shady Point	1	1		45	225	270	108	108	
"			2			45		45	18	18	
"			3			45		45	18	18	
W. M. Kinkle & Clara Hagan			4			45	240	285	114	114	
J. J. Kline			5			45		45	18	18	
Sophia York			6			45	360	405	162	162	
Harland W. Webber			7			45	30	75	30	30	
"			8			45	480	525	210	210	
			Dutch Town								
Anna Sparks		1	1	5	175		175	70	70		
John Sparks		2		5	175	489	664	266	266		
Andrew Mickelson		3		5	175	300	475	190	190		
Jake Lonas		4		1	35	45	80	32	32		
J. C. S. Hayes		4		1	35	45	80	32	32		
Abbie Soper		4		1	35	90	125	50	50		
P. R. Zieche		1	2	5	175		175	70	70		
"		2		5	175		175	70	70		
"		3		5	175		175	70	70		
"		4		5	175	245	420	168	168		
Edgar Stephenson		W 1/2 of E 1/2 of	4	1	1	35	90	125	50	50	
						1925	2639	4364	1746	1746	



32 Assessor's Return of Taxable Real Property in the Town of Barclay, 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
John Beetham		White Pine Point Addition	1	1		4 5	150		195	98			78
W. J. Thompson			2			4 5	165		210	84			84
Bachus Lbr. Co.			3			4 5			45	18			18
"			4			4 5			45	18			18
L. W. Devine			5			4 5			45	18			18
"			6			4 5			45	18			18
C. V. Miller			7			4 5	400		445	178			178
"			8			4 5			45	18			18
Ethel Cromett			9			4 5	474		519	208			208
Bachus Lbr. Co.			10			4 5			45	18			18
"			11			4 5			45	18			18
"			12			4 5			45	18			18
"			13			4 5			45	18			18
"			14			4 5			45	18			18
"			15			4 5			45	18			18
"			16			4 5			45	18			18
"			17			4 5			45	18			18
"			18			4 5			45	18			18
"			19			4 5			45	18			18
"			20			4 5			45	18			18
							900	1189	2089	836			836

Assessor's Return of Taxable Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1928. 33  
 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
Bachus Lbr. Co.		White Pine Point Addition	21	1		4 5			45	18			18
"			22			4 5			45	18			18
"			23			4 5			45	18			18
"			24			4 5			45	18			18
"			25			4 5			45	18			18
"			26			4 5			45	18			18
"			27			4 5			45	18			18
"			28			4 5			45	18			18
"			29			4 5			45	18			18
"			30			4 5			45	18			18
"			31			4 5			45	18			18
"			32			4 5			45	18			18
"			33			4 5			45	18			18
"			34			4 5			45	18			18
"			35			4 5			45	18			18
"			36			4 5			45	18			18
"			37			4 5			45	18			18
"			38			4 5			45	18			18
"			39			4 5			45	18			18
"			40			4 5			45	18			18
							900		900	360			360



34 Assessor's Return of Taxable Real Property in the Town of Barclay, 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		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
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
Bachus Lbr. Co.		White Pine Point Addn.	41	1		45			45	18		18		
"			42			45			45	18		18		
"			43			45			45	18		18		
"			44			45			45	18		18		
Carrie Duman			45			45	480	525	210	18		210		
Bachus Lbr. Co.			46			45		45	18			18		
Mrs. Lillie Ida Groby			47			45	225	270	108	18		108		
Bachus Lbr. Co.			48			45		45	18			18		
"			49			45		45	18			18		
"			50			45		45	18			18		
Madge L. Forbes			1	2		45		45	18			18		
"			2			45		45	18			18		
Bachus Lbr. Co.			3			30		30	12			12		
"			4			30		30	12			12		
"			5			30		30	12			12		
"			6			30		30	12			12		
"			7			30		30	12			12		
"			8			30		30	12			12		
"			9			30		30	12			12		
"			10			30		30	12			12		
						180	705	1485	594			594		

Assessor's Return of Taxable Real Property in the Town of Barclay, County of Cass, Minn., for the Year 1928. 35  
 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		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
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
Bachus Lbr. Co.		White Pine Point Addition	11	2		30			30	12		12		
"			12			30			30	12		12		
"			13			30			30	12		12		
"			14			30			30	12		12		
"			15			30			30	12		12		
"			16			30			30	12		12		
"			17			30			30	12		12		
"			18			30			30	12		12		
"			19			30			30	12		12		
"			20			30			30	12		12		
"			21			30			30	12		12		
Madge L. Forbes			22			45	300	345	138			138		
						375	300	675	270			270		







Tabular Statement of Real Property Assessment of the Town of Barclay, County of Cass, Minnesota, 1928.

FORM 6 MADE IN ST. CLOUD BY THE FRITZ-GROSS CO.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	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 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	
<i>Unplatted</i>											
Amount Brought Forward from Page 1	1	562 59	5292	6050		11342	3781	3781			
" " " " 2	2	632 40	6020	885		6905	2305	2305			av f.t. value per acre exclusive of imp. - 12.49
" " " " 3	3	631 09	4641		4641	1551	1551	1551			av. ass. value per acre including imp. - 5.12
" " " " 4	4	657 75	6193	100		6293	2071	2071			
" " " " 5	5	640 -	4480		4480	1488	1488	1488			
" " " " 6	6	624 95	5630		5630	1876	1876	1876			
" " " " 7	7	630 20	7639	1965		9604	3202	3202			
" " " " 8	8	640 -	4480	75		4555	1518	1518			
" " " " 9	9	663 38	5760	1030		6790	2330	2330			
" " " " 10	10	671 72	4872	675		5547	1849	1849			
" " " " 11	11	640 -	7040	750		7790	3184	3184			
" " " " 12	12	538 85	8084	400		8484	2827	2827			
" " " " 13	13	640 -	4240	1150		5390	3197	3197			
" " " " 14	14	629 87	4274	3064		7338	4946	4946			
" " " " 15	15	148 34	1721	1557		3278	1481	1481			
" " " " 16	16	241 46	6255	3953		10208	3404	3404			
" " " " 17	17	23 50	1039	2094		3133	1044	1044			
" " " " 18	18	640 -	15480	3850		19330	6441	6441			
" " " " 19	19	640 -	11720	2150		13870	4622	4622			
Total		10,496 10	129,420	29,748		159,168	53,564				
Total		10,496 10	131,151	30,247		161,398	53,717	53,717			
		10,496 40	129,420	29,748		159,168	53,564				

av f.t. value per acre exclusive of imp. - 12.49  
av. ass. value per acre including imp. - 5.12