

ASSESSMENT BOOK

FOR THE YEAR

1932

Town of Birch Lake

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

Assessor's Return of Exempt Real Property in the Town of Birch Lake County of Cass, Minnesota, for the Year 1932.

NAMES OF OWNERS	No. Sch. Dist.	DESCRIPTION				FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS	
		SUBDIVISION	Sec. or Lot	Town or Block	Range		No. of Acres	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
								True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures			
State of Minn. (Dept. of Rural Credit)	Un	Unplatted				Farming						
"	"	N. 1/4 ac. of Lot 2	29	140	30	11.25			111	111	39	
"	"	NE 1/4 of NE 1/4				40			402	402	134	
"	"	NW 1/4 of NE 1/4 Lot 1				33.75		375	510	885	295	
"	"	So. 3/4 ac. of Lot 2				34			273	273	91	
"	"	NE 1/4 SW 1/4 Lot 7				29		90	435	525	175	
"	"	NW 1/4 of SE 1/4 Lot 3				28.50			231	231	77	
"	"	SW 1/4 of NW 1/4	30	140	30	35.13			492	738	246	
"	"	NW 1/4 of SW 1/4				35.23			324	324	108	
"	"	NE 1/4 of SE 1/4	31	140	30	40			360	360	120	
"	"	SE 1/4 of SE 1/4				40			360	360	120	
"	"	SE 1/4										
"	"	SW 1/4 of SW 1/4	32	140	30	40		99	600	699	233	
"	"	SE 1/4 of SW 1/4				40			360	360	120	
									4458	810	5268	1756

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		SUBDIVISION	Sec. or Lot	Town or Block	Range		No. of Acres	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
								True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures			
State of Minn. (Dept. of Rural Credit)	Un	Unplatted										
"	"	NE 1/4 of SW 1/4	33	140	30	40			360	360	120	
"	"	SE 1/4 of SW 1/4				40			600	600	200	
"	"	NW 1/4 of SE 1/4				40			300	300	100	
"	"	SW 1/4 of SE 1/4				40			600	876	292	
									1960	276	2136	712
									1124	4005	1529	5043

B.S.
1960 276 2136 712 ✓
1124 4005 1529 5043

Walker, Minn. July 16th., 1932.

Mr Harry Young Assessor
Birch Lake Twp.

Dear Sir:

In looking over your assessment book we find that there are a few tracts upon which you have not placed a value. Will you please enter the full and true value on the tracts listed below and return this at your earliest convenience so the books may be completed.

Very truly
County Auditors office
A. A. CATER,
Co. Auditor.

OWNER	DESCRIPTION	SEC	ACRES	FULL & TRUE VALUE
W A Harder	NW 1/4 of NW 1/4 Sec 5	5	40.97	\$ 288
Letha Ekeley	NW 1/4 of NW 1/4	6	40.73	\$
Letha Ekeley	SW 1/4 of NE 1/4	6	41.42	\$
Chas Carlson	SW 1/4 of SE 1/4	18	40.30	\$
	Land			427
	House			75
	Barn			102
				867

If there are any buildings on the above descriptions kindly list value of same separately.

I got a letter and it said that I did not have to assess Ekeley

Unplatted
Read 47.60 + 14.90 Co. Bd. = 147.60
= 86.75%
= 74.90
= 56.01%
95.94%
+ Ann Bd. figures
except there = 35% dec.
= 65%
Birch Lake
Platted
no change by Co. Bd.
decreased 35% by State
65% of
houses in Birch Lake

Maeser Fur Farms Inc
Lot 5 Sec 1 21.90 Ac.
Buildings + Equipment

A unit
147 pens 1470
guard fence 60
6 pup sheds 1140
2 " " 190
Tann House 115
Feed house 414
Laboratory 200
Hopkins House 500
{ Barn Main Bldg } 900
Horse Barn 800
Equipment 300

Combination Bldg. 1300
Bio 250
Refrigerator 100
Equipment 300
9039
Buildings True 3013
Land 552 184
9591 3197

Farmeshon Anderson + Ragatz
NW of SE Sec 1 - 40A
Northern Minn Pub Co.
N.F.F.

Buildings + Equipment
Northern Minn Pub Co
Building 1800
Equipment 6000
Carpenter shop 150
Poultry House 350
Equipment 75
Powerhouse 2500
Add to powerhouse 720
Chimney 250
Machinery 3500
15345

True Assessed
Buildings 15345 5115
Land 600 200
15945 5315

Maeser Fur Farms Inc
Lot 4 Sec 1 16.45 Ac.
Buildings + equipment

Main office 1100
New Office 500
Lodge Sev Wing 6000
" Front " unfinished 4000
Boathouse 500
Ice House 50
Tunnel and steam mains from Lodge to House 1000
Mens Quarters 200
Bunk house 75
13425

True Assessed
Buildings 13425 4475
Land 825 275
14250 4750

Walter C. Maeser
Lot 3 Sec 1 - 29.25 Ac.

Maeser Fur Farms Inc
Buildings + equipment
Store 400
cottage #2 300
" 3 300
" 6 550
" 7 400
" 8 400
" 10 300
" 13 500
" 14 200
" 18 50
" 20 302
3702

Building True Assessed
3702 1234
Land 732 244
4434 1478

Farmeshon Anderson + Ragatz
NE of SW Sec 1 40 ac.
Maeser Fur Farms Inc.

Buildings + Equipment
B. unit
{ 150 pens 1500
guard tower 25
" fence 50
C unit
175 pens 1750
guard fence 80
Feed house 300
3705

True Assessed
Building 3705 1235
Land 480 160
4185 1395

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1932.

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

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range, Number of Acres), ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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Summary row for the left page: 45947, 4761, 50, 1971, 7911, 1637, 2244, 1890.

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Summary row for the right page: 45580, 4598, 4806, 1537.

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						True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						Dollars	Dollars	Dollars	Dollars
James H. Smith		NE 1/4 of NE 1/4			30	56	25	751	992	1140	495	381				
"		NW 1/4 of NE 1/4			30	40		360		360	120	115				
"		SW 1/4 of NE 1/4			25	39	65	360		860	120	115				
"		SE 1/4 of NE 1/4			30											
Julius Teseman		NE 1/4 of NW 1/4				40		321		321	107	103				
"		NW 1/4 of NW 1/4			10	39	95	321		321	107	103				
Hammond Land Co		SW 1/4 of NW 1/4			9	34	35	282		282	94	90				
Julius Teseman		SE 1/4 of NW 1/4				40		321		321	107	103				
Lewis Langelson		NE 1/4 of SW 1/4			7	39	80	321		321	107	103				
"		NW 1/4 of SW 1/4			8	17		342		342	114	109				
Eliel C. Langelson		SE 1/4 of SW 1/4			6	38	75	690		690	230	221				
L. C. Maas et al	8/29	NE 1/4 of SE 1/4			5	50	50	576	185	761	310	254				
"		NW 1/4 of SE 1/4			3	27	50	252		252	84	81				
"		SW 1/4 of SE 1/4			4	25	80	234		234	78	75				
"		SE 1/4 of SE 1/4														
						484	55	5187	1032	6219	2073	1853				

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						STRUCTURES AND IMPROVEMENTS		True and Full Value of Lands Exclusive of Structures and Improvements	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by the 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						Dollars	Dollars	Dollars	Dollars
Henry Groth		NE 1/4 of NE 1/4			30	23	40	30	441		441	147				
Joel Hannon		NW 1/4 of NE 1/4				40		360		360	120	115				
Central Union Trust Co., N.Y.		SW 1/4 of NE 1/4				40		300		300	100	96				
Henry Groth		SE 1/4 of NE 1/4				40		480	150	525	210	182				
Joel Hannon		NE 1/4 of NW 1/4				40		360		360	120	115				
"		NW 1/4 of NW 1/4				37	75	342		342	114	109				
Chas. Hendricks		SW 1/4 of NW 1/4			2	23	25	207		207	69	66				
August John Mogee		SE 1/4 of NW 1/4				40		300		300	100	96				
Chas. Hendricks		NE 1/4 of SW 1/4				40		300		300	100	96				
"		NW 1/4 of SW 1/4				40		300		300	100	96				
"		SW 1/4 of SW 1/4				40		300		300	100	96				
"		SE 1/4 of SW 1/4				40		300		300	100	96				
Henry Groth		NE 1/4 of SE 1/4				40		300		300	100	96				
Central Union Trust Co., N.Y.		NW 1/4 of SE 1/4				40		300		300	100	96				
"		SW 1/4 of SE 1/4				40		300		300	100	96				
Henry Groth		SE 1/4 of SE 1/4				40		300		300	100	96				
						621	00	5190	150	5340	1790	1688				

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Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for R. Praetorius, Carl Craven, R. Praetorius, Chas. W. Rutledge, State of Minnesota, W. L. Schultzy, State of Minnesota, Kyle L. Matteson, Oscar Johnson, John A. Ashton, A. W. Kriebe, and Albert R. Gritzmacher.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Clinton S. Carden, Red River Lbr. Co., Clinton S. Carden, W. B. Carpen, Wm. B. Carpen, J. B. Walken, Barrett & Zimmerman, Ed. S. P. Staele, C. G. Sleeth, H. A. Diesener, Lewis Neighbors, State of Minn., W. P. Jewett, Central Union Trust Co., State of Minn., and H. A. Diesener.

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Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), 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 Birch Lake, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), 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 Birch Lake, County of Cass, Minn., for the Year 1932.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Grand Total 589.65 4449.99 4548.15 1516.30 1441.73039

Assessor's Return of Taxable Real Property in the of County of Minn., for the Year 1932.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec. or Lot, Town or Block, Range), ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Unplatted: Grand Total - Assessor + Sup. Bd. - lands not assessed by Supervisors 147.640 14.940 169.446 40.881 89.84 40.102 3200 5286 7726

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____ Minn., for the Year 1932.
 Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION				Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Town or Block	Range		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 as Equalized by the 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				
		NE 1/4 of NE 1/4											
		NW 1/4 of NE 1/4											
		SW 1/4 of NE 1/4											
		SE 1/4 of NE 1/4											
		NE 1/4 of NW 1/4											
		NW 1/4 of NW 1/4											
		SW 1/4 of NW 1/4											
		SE 1/4 of NW 1/4											
		NE 1/4 of SW 1/4											
		NW 1/4 of SW 1/4											
		SW 1/4 of SW 1/4											
		SE 1/4 of SW 1/4											
		NE 1/4 of SE 1/4											
		NW 1/4 of SE 1/4											
		SW 1/4 of SE 1/4											
		SE 1/4 of SE 1/4											

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1932.
 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.

NAMES OF OWNERS	No. of School District	DESCRIPTION				Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Town or Block	Range		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 as Equalized by the 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's Point													
W. R. Talbot	200	7 1/3 of balance of	1	1		50	600	650	260			169	
Erving L. Chapin		115 ft. wide on north side of	1			50	800	850	340			221	
Robert H. Talbot		2 1/3 of balance of	1			50	600	650	260			169	
D. P. Settlemyre		Part of lot	2			50		50	20			13	
W. C. Arthur		Bal of Lot	2			100	100	200	80			52	
Marie F. Stewart			3			75	1250	1325	530			345	
"			4			100	725	825	330			215	
Charles J. Roesler		Sw 1/2 of	5			75		75	30			20	
"		Ne 1/2 of	5			75	520	595	238			155	
Geo L. Settlemyre			6			75		75	30			20	
"			7			100	1035	1125	450			293	
W. C. Arthur			8			100		100	40			26	
"			9			100	975	1075	430			280	
A. C. Johnson			10			100		100	40			26	
W. C. Arthur			11			100	375	475	190			124	
"			12			100	600	700	280			182	
Grand Total Platted						1300	7570	8870	3548			1310	

No change by C. Bd. on Platted

Tabular Statement of Real Property Assessment of the Town of Birch Lake County of Cass, Minnesota, 1932.

Footings Brought Forward from Page	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS	
		Acres	100ths	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 the 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						
1	605 23			7201	34941	10275	52417	17337			
2	470 32			4002	75		4077	1359			
3	666 65			5697	324		6021	2007			
4	459 47			4761	1871		6732	2244			
5	455 80			4899			4899	1402			
6	562 16			5157			5157	1719			
7	442 67			3945	645		4590	1530			
8	487 40			4524	372		4896	1632			
9	552 15			5112	1131		6243	2081			
10	438 55			5118	1923		7041	2347			
11	637 55			4725	75		4800	1600			
12	941 75			3750	426		4176	1392			
13	443 95			5109	672		5781	1927			
14	520 10			4776	951		5727	1909			
15	510 10			4377	396		4773	1591			
16	547 70			5190	150		5340	1780			
17	539 69			7062	3858		10920	3640			
18	549 42			6260	3120		9480	3160			
19	185			2340	960		3300	1100			
Val. without Sec 6	9319 16			88855	51990	10275	151120	50373			
	9316 16			92722	47672		142114	47538	35663		

Board cut about 1/2 on ridge

13 7 13
5 15 21
3 10 5 1

Tabular Statement of Real Property Assessment of the Town of Birch Lake County of Cass, Minnesota, 1932.

Footings Brought Forward from Page	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS	
		Acres	100ths	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 the 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						
20	63874			5955	171		6096	2032		Average full value per acre exclusive of improvements \$10.07	
21	93446			4014	1953		5967	1989			
22	48455			5187	1032		6219	2073			
23	62100			5190	150		5340	1780		Average assessed value per acre inclusive of improvements \$4.63	
24	63800			5835	1749		7584	2528			
25	64000			4800			4800	1600			
26	64000			5040	741		5781	1927			
27	29625			4059	2817		6876	2292			
28	30655			3480	2721		6201	2067			
29	28050			2838			2838	946			
30	54404			6480	2904		9384	3128			
31	48680			4944	870		5814	1938			
32	360			3601	177		5778	1926			
33	37190			4458	3033		7491	2497			
34	49965			6168	4518		10626	3542			
35	640			5222	927		6219	2073			
36	58965			4449	99		4548	1516			
Val. without Sec 6	8472 03			83730	23832		107562	35854			
	17788 19			172585	75822	10275	258682	86227			
				83730	23832		107562	35854			
				179186	51543	10275	247004	82335		2 tax after 10% reduction by town board on Sec 6	

Board cut about 1/2 on ridge

