

ASSESSMENT BOOKS

1928

Town of Birch Lake

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

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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 140 Range No. 30 Mer. P. M.

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W. Morganized

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minn.,

APR 23 1928

1928

Assessor of the

County, Minn.,

Harry A. Young, Assessor of the County, Minn.,

of Birch Lake 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.

W. 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 is subject to taxation, except as otherwise provided, and all such property 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 (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 which he has loaned or otherwise controlled by him as the agent or attorney, or on account of, any other person, company or corporation, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or 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 merchant.

Sec. 2003. Personal property. 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 merchants and manufacturers 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 as other taxes are paid, and such taxes shall be a lien upon such logs and timber, and 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 in several town or districts it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district in which situated in the manner of the "owner unknown," 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 offices 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 in 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, 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 called upon by the assessor. A person moving into this state from another state between May 1 and July 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

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

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such 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 property, and assess the same at such amount. When requested he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling, etc. Any dwelling, or other premises, may be entered by law to assess property, 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 a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. Iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a," (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise except as provided by classes "a," (3a) and "b," (3b) 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, not held for sale, and all agricultural 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 assessed at forty (40) per cent of the full and true value thereof.

State of Minnesota,

COUNTY OF

CASS

County Auditor of

being first duly sworn, says that he is the

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 Birch Lake

in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the Town

of Birch Lake 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.

W. A. Galen

Notary Public,

CASS

County, Minn.

W. A. Galen

County Auditor.

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

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

BIRCH LAKE TWP.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Other Improvements Dollars	STRUCTURES AND True and Full Value of Buildings and Other Structures Dollars	COUNTY BOARD CHANGES			EQUALIZED VALUATIONS				
						Acres	100ths			Unplatted	44% Inc. on Lands 9% Inc. on Structures Tax C	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			
Arthur R. Maeser		NE 1/4 of NE 1/4		1	140	30	44	10	475								
Jamechon, Anderson & Ragatz		NW 1/4 of NE 1/4					44	59	475								158
"		SW 1/4 of NE 1/4					40		300			432	100				144
W. W. Merritt		SE 1/4 of NE 1/4					40		300			432	100				144
Jamechon, Anderson & Ragatz		NE 1/4 of NW 1/4					45	07	488			488					163
"		NW 1/4 of NW 1/4					45	57	339			339					163
"		SW 1/4 of NW 1/4					40		300			432	100				144
"		SE 1/4 of NW 1/4					40		300			432	100				144
"		NE 1/4 of SW 1/4					40		518	3620		4138					1379
"		NW 1/4 of SW 1/4					40		300	3321		3681	1227				144
Arthur R. Maeser		SW 1/4 of SW 1/4 Lot 6					38	30	730			730					243
"		SE 1/4 of SW 1/4 " 5					21	90	570	4092		4667	1385				1556
W. W. Merritt		NE 1/4 of SE 1/4					40		432			432					144
Jamechon, Anderson & Ragatz		NW 1/4 of SE 1/4					40		300			432	100				144
Arthur R. Maeser		SW 1/4 of SE 1/4 " 4					16	45	579	20454		30333					10111
Walter C. Maeser		SE 1/4 of SE 1/4 " 3					29	25	782	18765	9300	28467	9789				973
									723	1722		2445	815				
									8388	30048		47736					
							605	23	5826	27567	9300	42693	17231				15912

Assessor's Return of Taxable Real Property in the Town of Birch Lake for the Year 1928.

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

INC. ON 2/1/1928
 INC. ON 1/1/28
 2/1/1928
 2/1/1928

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	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS					
						Acres	100ths		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		
Arthur R. Maeser		NE 1/4 of NE 1/4		1	140	30	44	10	475			475					
Jamechon, Anderson + Ragatz		NW 1/4 of NE 1/4					44	57	330			330	140				158
"		SW 1/4 of NE 1/4					40		330			330	170				158
W. W. Merritt		SE 1/4 of NE 1/4					40		300			300	100				144
Jamechon, Anderson + Ragatz		NE 1/4 of NW 1/4					45	07	488			488					163
"		NW 1/4 of NW 1/4					45	57	339			339	113				163
"		SW 1/4 of NW 1/4					40		300			300	100				144
"		SE 1/4 of NW 1/4					40		300			300	100				144
"		NE 1/4 of SW 1/4					40		518	3620		4138					1379
"		NW 1/4 of SW 1/4					40		360	3321		3681	1227				144
Arthur R. Maeser		SW 1/4 of SW 1/4				Lot 6	38	30	730			730	169				243
"		SE 1/4 of SW 1/4				" 5	21	90	570	4097		4667	1385				1556
W. W. Merritt		NE 1/4 of SE 1/4					40		432			432	100				144
Jamechon, Anderson + Ragatz		NW 1/4 of SE 1/4					40		300			300	100				144
Arthur R. Maeser		SW 1/4 of SE 1/4				" 4	16	45	702	20454	9300	30333	9789				10111
Walter C. Maeser		SE 1/4 of SE 1/4				" 3	29	25	723	1722		2445	815				973
							605	23	8388	30048	9300	47736	14231				15912
									5826	27567	9300	42693					

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

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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 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 1928.

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Wagoner, Harder, Dean, Adams & Sophy, and Humick.

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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 Claude H. Taylor, Edw. G. & Margaret A. Bordner, Anna Bergquist, Martin Hanson, Wm. Garity & Miss. R. Lbr. Co., Elliott E. Nash, Cass Realty Co., Home Farm Credit Co.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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 Miss. R. Lbr. Co., Elliott E. Nash, L. J. Hemen & N. E. Lewis, James L. Dr. Camp, Miss. R. Lbr. Co., L. J. Hemen & N. E. Lewis, Miss. R. Lbr. Co.

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

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

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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 Including all Structures, Improvements and Machinery), 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).

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

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Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Frank B. Heilman, Ernest B. Heilman, and Wilhelmina Maass.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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, and EQUALIZED VALUATIONS. Includes entries for Constantine Gilia, Chas. W. Boyer, and James U. Miell.

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

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Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
						Number of Acres		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
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Apl. Larson		NE 1/4 of NE 1/4	24	140	30	40	518 360		518 360	120		173			
Helen George		NW 1/4 of NE 1/4				40	518 360		518 360	120		173			
"		SW 1/4 of NE 1/4				40	518 360		518 360	120		173			
Apl. Larson		SE 1/4 of NE 1/4				40	518 360		518 360	120		173			
Geo. W. Duncan		NE 1/4 of NW 1/4				40	518 360		518 360	120		173			
Fred S. Hultgren		NW 1/4 of NW 1/4				40	518 360		518 360	120		173			
"		SW 1/4 of NW 1/4				40	432 300		432 300	100		144			
Christine Holmberg		SE 1/4 of NW 1/4				40	579 402	654 600	1233 1002	334		411			
"		NE 1/4 of SW 1/4				40	691 480		691 480	160		230			
Fred S. Hultgren		NW 1/4 of SW 1/4				40	579 402	1145 1050	1724 1452	484		575			
"		SW 1/4 of SW 1/4				40	691 480		691 480	160		230			
Christine Holmberg		SE 1/4 of SW 1/4				40	579 402		579 402	100		144			
Apl. Larson		NE 1/4 of SE 1/4				40	518 360		518 360	120		173			
Helen George		NW 1/4 of SE 1/4				40	518 360		518 360	120		173			
Christine Holmberg		SW 1/4 of SE 1/4				38	410 280		410 280	95		137			
Mary C. Wood		SE 1/4 of SE 1/4				40	579 402	108 99	687 509	167		229			
							8019 5571	1909 1779	9926 7320	2440		3311			
						638 00									

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
						Number of Acres		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
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
L. W. Frost		NE 1/4 of NE 1/4	25	140	30	40	432 300		432 300	100		144			
"		NW 1/4 of NE 1/4				40	432 300		432 300	100		144			
"		SW 1/4 of NE 1/4				40	432 300		432 300	100		144			
"		SE 1/4 of NE 1/4				40	432 300		432 300	100		144			
"		NE 1/4 of NW 1/4				40	432 300		432 300	100		144			
"		NW 1/4 of NW 1/4				40	432 300		432 300	100		144			
"		SW 1/4 of NW 1/4				40	432 300		432 300	100		144			
"		SE 1/4 of NW 1/4				40	432 300		432 300	100		144			
W. W. Frost		NE 1/4 of SW 1/4				40	432 300		432 300	100		144			
"		NW 1/4 of SW 1/4				40	432 300		432 300	100		144			
"		SW 1/4 of SW 1/4				40	432 300		432 300	100		144			
"		SE 1/4 of SW 1/4				40	432 300		432 300	100		144			
"		NE 1/4 of SE 1/4				40	432 300		432 300	100		144			
"		NW 1/4 of SE 1/4				40	432 300		432 300	100		144			
"		SW 1/4 of SE 1/4				40	432 300		432 300	100		144			
"		SE 1/4 of SE 1/4				40	432 300		432 300	100		144			
						640	6912 4800		6912 4800	1600		2304			

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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 Birch Lake, County of Cass, Minn., for the Year 1928. 27

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 Birch Lake, 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 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).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 29

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 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).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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 (STRUCTURES AND IMPROVEMENTS, True and Full Value of Land, etc.), EQUALIZED VALUATIONS.

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

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, etc.), EQUALIZED VALUATIONS.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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: No. of School Dist., NAME OF OWNER, 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), EQUALIZED VALUATIONS (Assessed Value by Board of Review, Assessed Value by County Board, Assessed Value by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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: No. of School Dist., NAME OF OWNER, 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), EQUALIZED VALUATIONS (Assessed Value by Board of Review, Assessed Value by County Board, Assessed Value by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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 Lands, Structures and Improvements, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, County of Cass, Minn., for the Year 1928. 35

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, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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, EQUALIZED VALUATIONS. Includes entries for Robt. Stewart, Central Union Trust Co., W. J. Duncan, and Grand Total.

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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, EQUALIZED VALUATIONS. Includes entries for J. W. George, J. B. Rosenberger, Ed. J. P. Staudt, Frank W. George, and Grand Total.

Grand Total 18843.30 27436.40 75340.00 9300 35900.4 268971 89657 2172 119679

Assessor's Return of Taxable Real Property in the _____ of _____, 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	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					
		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												

That 39 acres are for acreage a 1/2 to 2/3

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Birch Lake, 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	Number of Acres		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
						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			
Wm. R. & Jessie W. Sweatt		<u>Keweenaw Heights</u>		1														
"		"		2														
"		"		3														
"		"		4														
"		"		1	3													
"		"		2														
"		"		3														
"		"		4														
"		"		5														
"		"		6														
"		"		2														
"		"		4														
"		"		5														
Lillian M. Curtis		"		5														

Waxed by Judge order January 27-1928

All of

All, except lot 1 - 16 lots in SE. cor. of

See page 33 (Sec 33) lots 3 & 4 + 16 lots in SE cor lot 4

48 Assessor's Return of Taxable Real Property in the _____ of _____, 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.

MADE IN ST. CLOUD BY THE FRITZ CROSS CO.

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 Dollars	STRUCTURES AND IMPROVEMENTS		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	
						Acres	100ths		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

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

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

REMARKS	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	ASSESSOR'S VALUATIONS							
				Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	STRUCTURES AND IMPROVEMENTS		True and Full Value of Lands Exclusive of Structures and Improvements Dollars		
							True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars			
<i>Unplatted</i>				Number of Acres of Land Assessed	Acres	100ths					
	Amount Brought Forward from Page	1	605 23	5826	27567	9300	42693	14231			
	" " " " "	2	470 32	3930	75		4005	1335			
	" " " " "	3	666 65	5739	291		6030	2010			
	" " " " "	4	459 47	4734	1971		6705	2235			
	" " " " "	5	455 80	4893			4893	1631			
	" " " " "	6	563 16	6783	963		7746	2582			
	" " " " "	7	601 17	5196	1614		6809 6819	2270 2270			
	" " " " "	8	487 40	4537	372		4929	1643			
	" " " " "	9	552 15	5190	981		6171	2057			
	" " " " "	10	438 55	5058	1923		6981 6981	2327 2327			
	" " " " "	11	637 55	4902	75		4977	1659			
	" " " " "	12	241 75	3762	426		4188	1396			
	" " " " "	13	443 95	5133	672		5805	1935			
	" " " " "	14	586 60	5400	900		6300	2100			
	" " " " "	15	630 10	5712	1116		6828	2276			
	" " " " "	16	547 70	5187	150		5337	1779			
	" " " " "	17	539 69	7461	3086		10647	3549			
	" " " " "	18	549 42	7449	2022		9471	3157			
" " " " "	19	185	2448	960		3408	1136				
Page Total		9661 66	99360	45264	9300	153024	51308				
				45864		154018	51406				

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 MADE IN ST. CLOUD BY THE FRUIT CROCK 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		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	20	638 74	5955	141		6096	2032				
" " " " "	21	274 40	4014	2223		6237	2079				
" " " " "	22	484 55	5268	1032		6300	2100				
" " " " "	23	621	5220	150		5370	1790				
" " " " "	24	638	5571	1749		7320	2440				
" " " " "	25	640	4800			4800	1600				
" " " " "	26	640	5040	741		5781	1927				
" " " " "	27	375 90	5007	3378		8385	2795				
" " " " "	28	306 55	3360	1620		4980	1660				
" " " " "	29	457 25	4845	465		5310	1770				
" " " " "	30	614 40	7473	3150		10623	3541				
" " " " "	31	589 55	5733	870		6603	2201				
" " " " "	32	640	6586	375		6936	2312				
" " " " "	33	531 90	6915	2559		9474	3158				
" " " " "	34	499 15	5676	4368		10044	3348				
" " " " "	35	60	21			21	7				
" " " " "	36	640	5292	927		6219	2073				
" " " " "	37	589 65	4449	99		4548	1516				
" " " " "	44		1750	3270		8520	3408				
Page total		9181 64	91200	23847		115047	38349				
Grand total		1884330	190560	69111	9300	268971	89657				

Average full and true value per acre excluding improvements \$10.11
 Average assessed value per acre including improvements \$4.76

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 MADE IN ST. CLOUD BY THE FRUIT CROCK 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		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	42		1250	7270		8520	3408				
" " " " "											
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Total			1250	7270		8520	3408				