

ASSESSMENT BOOKS

1928

Town of Bay River

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

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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 143 Range No. 27 Mer. P. M.

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Unorganized School District

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minn.

APR 23 1928

1928

of Adolph Borgum Assessor of the Town of Day River

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.

(Section Numbers refer to General Statutes 1923.)

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

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

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

- 1. Every person of full age and sound mind, being a resident of this state, shall list all his real estate, 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 moneys deposited subject to his order, check, draft, and credits due from or owing by any person, company or corporation.
3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.
4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.
5. The property of a corporation, whose assets are in the hands of a receiver, by such receiver.
6. The property of a body politic or corporation, by the proper agent or officer thereof.
7. The property of a firm or company, by a partner or agent thereof.
8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Personality. 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 merchant or manufacturer of a manufacturer shall be listed in the town, or district where his business is carried on, provided that logs and timber cut from lands within, and designed to be transported out of, 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 not be assessed in the county or district in which they are paid, and such 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 in the town or district where the farm is situated. Provided, that if the farm is situated in several districts it shall be listed and assessed in the district 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, and all personal property used by

Extracts from Laws Relating to the Listing of Personal Property.

the owner for personal and domestic purposes, or for the furniture 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, warehouses, with the machinery and fixtures, situated upon the land of any railroad company, and not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any village or borough in this state shall be listed and assessed in the district without regard to whether situated in another place of business of said company is located.

Chap. 206. 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 in any village or borough in this state shall be listed and assessed in the district in which the same is situated, or other place of business of said company is located.

Sec. 2014. Estates of decedents. The personal property of the estate of a decedent 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 any 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, or one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first listed upon by the assessor. A person moving into this state from another state, by said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, it shall be listed in the county, town, or district for listing determined by the assessor, if between 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 tax shall make out and deliver to the assessor upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter or otherwise is held for taxation as agent or attorney, guardian, receiver, partner, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

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

son under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full 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. Any person who refuses to be the true value thereof. When the person assessed a copy of the statement showing the valuation of the property so listed.

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

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

What percentages of full and true value to be assessed. All real and personal property subject to any general property tax and not 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 assessed and full value thereof per cent of its true and full value. Iron ore, when 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).

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 or domestic purposes, or for the furnishing or equipping of a household, 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, including all kinds of stock, three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted 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 actually 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

County Auditor of

County, that the book to which this is attached contains a full and correct list of all real and personal property in said Town of Day River in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the Town of Day River 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 corporation or description therein specified is the true and full value in money of each kind or item of such real and personal property and all of such kinds or items of such real or personal property belonging to each of said persons, individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

A. D. 1928.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

Notary Public

County, Minn.

Notary Public

County, Minn.

Assessor's Return of Taxable Real Property in the Town of Boy River, County of Cass, Minn., for the Year 1928. 1

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

BOY RIVER TWP.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lat.	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Buildings and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	County Board Changes		EQUALIZED VALUATIONS				
						Acres	100ths			Unplatted	18% Inc. on Lands	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		
Red R. Lbr. Co.		NE $\frac{1}{4}$ of NE $\frac{1}{4}$ Lot 1 less 35 ac.	1	143	27	6	20	64								
M. H. Coolidge Co.		NW $\frac{1}{4}$ of NE $\frac{1}{4}$				43	59	434		434	10					21
G. H. Head		SW $\frac{1}{4}$ of NE $\frac{1}{4}$				40		385		385	129					152
Red R. Lbr. Co.		SE $\frac{1}{4}$ of NE $\frac{1}{4}$				39	75	405		405	120					142
								360		360	120					140
M. H. Coolidge Co.		NE $\frac{1}{4}$ of NW $\frac{1}{4}$				45	97	489		489	138					163
"		NW $\frac{1}{4}$ of NW $\frac{1}{4}$				48	35	414		414	144					170
"		SW $\frac{1}{4}$ of NW $\frac{1}{4}$				40		432		432	106					125
Dr. Ernest L. Baker		SE $\frac{1}{4}$ of NW $\frac{1}{4}$				40		375		375	106					125
"						40		318		318	106					125
M. H. Coolidge Co.		NE $\frac{1}{4}$ of SW $\frac{1}{4}$				40		375		375	106					125
"		NW $\frac{1}{4}$ of SW $\frac{1}{4}$				40		318		318	106					125
"		SW $\frac{1}{4}$ of SW $\frac{1}{4}$				40		375		375	106					125
"		SE $\frac{1}{4}$ of SW $\frac{1}{4}$				40		318		318	106					125
Red R. Lbr. Co.		NE $\frac{1}{4}$ of SE $\frac{1}{4}$				40		375		375	106					125
Geo. H. Head		NW $\frac{1}{4}$ of SE $\frac{1}{4}$				40		318		318	106					125
M. H. Coolidge Co.		SW $\frac{1}{4}$ of SE $\frac{1}{4}$				40		375		375	106					125
"		SE $\frac{1}{4}$ of SE $\frac{1}{4}$				40		318		318	106					125
						623	86	6120		6120	1729					2040
								5187		5187	1729					

Assessor's Return of Taxable Real Property in the Town of Boy River

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

1891 1901 ON 19128
or the Year 1928. 1

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 IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land including all Structures, Improvements and Machinery Dollars	Assessed Value of Land including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
Red R. Lbr. Co.		NE $\frac{1}{4}$ of NE $\frac{1}{4}$				6 20	64		64	18			21
M. H. Coolidge Co.		NW $\frac{1}{4}$ of NE $\frac{1}{4}$				43 59	385		423	129			152
G. H. Head		SW $\frac{1}{4}$ of NE $\frac{1}{4}$				40	360		425	120			142
Red R. Lbr. Co.		SE $\frac{1}{4}$ of NE $\frac{1}{4}$				39 75	360		425	120			142
M. H. Coolidge Co.		NE $\frac{1}{4}$ of NW $\frac{1}{4}$				45 97	489		489	138			163
"		NW $\frac{1}{4}$ of NW $\frac{1}{4}$				48 35	432		510	144			170
"		SW $\frac{1}{4}$ of NW $\frac{1}{4}$				40	318		375	106			125
Dr. Ernest L. Baker		SE $\frac{1}{4}$ of NW $\frac{1}{4}$				40	318		375	106			125
"		NE $\frac{1}{4}$ of SW $\frac{1}{4}$				40	318		375	106			125
M. H. Coolidge Co.		NW $\frac{1}{4}$ of SW $\frac{1}{4}$				40	318		375	106			125
"		SW $\frac{1}{4}$ of SW $\frac{1}{4}$				40	318		375	106			125
"		SE $\frac{1}{4}$ of SW $\frac{1}{4}$				40	318		375	106			125
Red R. Lbr. Co.		NE $\frac{1}{4}$ of SE $\frac{1}{4}$				40	318		375	106			125
Geo. H. Head		NW $\frac{1}{4}$ of SE $\frac{1}{4}$				40	318		375	106			125
M. H. Coolidge Co.		SW $\frac{1}{4}$ of SE $\frac{1}{4}$				40	318		375	106			125
"		SE $\frac{1}{4}$ of SE $\frac{1}{4}$				40	318		375	106			125
						623 86	6120		6120	1729			2040
							5187		5187				

2 Assessor's Return of Taxable Real Property in the Town of Boy River, 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			
			Sec. or Lot	Twp. or Block	Range	True and Full Value of Land Exclusive of 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 Minnesota Tax Commission
						Dollars	Dollars				
M. H. Coolidge Co.		NE 1/4 of NE 1/4 Lot 1	2	143	27	47	90	464	393	131	155
"		NW 1/4 of NE 1/4									
"		SW 1/4 of NE 1/4				59	50	637	548	180	212
"		SE 1/4 of NE 1/4				40		435	366	120	142
Federal Dam St. St. M. H. Coolidge Co.		NE 1/4 of NW 1/4									
"		NW 1/4 of NW 1/4				44		467	396	132	156
"		SW 1/4 of NW 1/4				32	50	318	288	96	113
"		SE 1/4 of NW 1/4									
Thos. S. Erwin & Foots Bros. Co. M. H. Coolidge Co.		NE 1/4 of SW 1/4				40		425	360	120	142
"		NW 1/4 of SW 1/4				39	98	425	366	120	142
Thos. S. Erwin & Foots Bros. Co.		SW 1/4 of SW 1/4				40		425	366	120	142
"		SE 1/4 of SW 1/4				40		425	366	120	142
Mpls. & St. C. Ry. Co.		NE 1/4 of SE 1/4				40		425	360	120	142
Thos. S. Erwin & Foots Bros. Co.		NW 1/4 of SE 1/4				40		425	360	120	142
"		SW 1/4 of SE 1/4				40		425	360	120	142
Mpls. & St. C. Ry. Co.		SE 1/4 of SE 1/4				40		425	360	120	142
						543	88	5933	4857	1619	1914

Assessor's Return of Taxable Real Property in the Town of Boy River, County of Cass, Minn., for the Year 1928. 3
 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			
			Sec. or Lot	Twp. or Block	Range	True and Full Value of Land Exclusive of 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 Minnesota Tax Commission
						Dollars	Dollars				
		NE 1/4 of NE 1/4	3	143	27						
		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									
Thos. E. Clydale		NE 1/4 of SW 1/4 Lot 10				44		414	351	117	138
Adolph & John Peterson		NW 1/4 of SW 1/4 " 1A				44	25	414	351	117	138
M. H. Coolidge		SW 1/4 of SW 1/4				40		375	318	106	125
"		SE 1/4 of SW 1/4				40		375	318	106	125
"		NE 1/4 of SE 1/4				39	70	368	312	104	123
"		NW 1/4 of SE 1/4				43	25	375	307	115	136
"		SW 1/4 of SE 1/4				40		375	318	106	125
"		SE 1/4 of SE 1/4				40		375	318	106	125
						381	50	3103	2631	877	1035

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 of Land), ASSESSOR'S 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 Boy River, County of Cass, Minn., for the Year 1928. 5

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 of Land), ASSESSOR'S 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 Boy River, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Thos. J. Welch

Omar Lascar Cummings

B. B. Ralph

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

John B. Swan
Ole C. Roring
John B. Swan

Wm. C. Gilstad
Chas. Pearson
First St. St., Boy River
Samuel G. Gilstad

Bertha Qual
First St. St., Boy River
Red River Lbr. Co.

J. B. Walker
Bertha Qual
Red River Lbr. Co.
J. B. Walker

PERSONAL

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

Unplatted Real Estate—Assessed at 33.3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements 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		
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Thos. S. Ervin & Foste Bros. & Co.		NE 1/4 of NE 1/4	8	143	27	40		425		425		120		142			
Red River Lbr. Co.		NW 1/4 of NE 1/4				40		360	50	438		146		142			
Geo. Douglas Head		SW 1/4 of NE 1/4				40		425		425		120		142			
"		SE 1/4 of NE 1/4				40		360		425		120		142			
Red River Lbr. Co.		NE 1/4 of NW 1/4				40		425		425		120		142			
John Swan		NW 1/4 of NW 1/4				40		360		425		120		142			
Red River Lbr. Co.		SW 1/4 of NW 1/4				40		425		425		120		142			
John Amburst		SE 1/4 of NW 1/4				40		425		425		120		142			
Chas. Amburst		NE 1/4 of SW 1/4				40		458		679		203		226			
Red R. Lbr. Co.		NW 1/4 of SW 1/4				40		360	221	609		203		226			
"		SW 1/4 of SW 1/4				40		425		425		120		142			
Chas. Amburst		SE 1/4 of SW 1/4				40		425		425		120		142			
Geo. Douglas Head		NE 1/4 of SE 1/4				40		407		407		113		136			
"		NW 1/4 of SE 1/4				40		345		345		113		136			
Chas. G. Amburst		SW 1/4 of SE 1/4				40		407		407		120		142			
Red River Lbr. Co.		SE 1/4 of SE 1/4				40		360		360		120		142			
						640		6330		7101		2371		2371			
								5426	271	5697		1899					
								5786		6057		2019					

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

Unplatted Real Estate—Assessed at 33.3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements 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		
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars							
Thos. S. Ervin & Foste Bros. & Co.		NE 1/4 of NE 1/4	9	143	27	40		375		375		106		125			
Jacob G. Crookney		NW 1/4 of NE 1/4				40		375		375		106		125			
"		SW 1/4 of NE 1/4				40		375		375		106		125			
M. H. Coolidge & Co.		SE 1/4 of NE 1/4				40		375		375		106		125			
Thos. S. Ervin & Foste Bros. & Co.		NE 1/4 of NW 1/4				40		425		425		120		142			
Somers Lbr. Co.		NW 1/4 of NW 1/4				40		425		425		120		142			
Jane Marlowe		SW 1/4 of NW 1/4				40		360		360		120		142			
Jacob G. Crookney		SE 1/4 of NW 1/4				40		480	50	530		150		174			
C. A. Ruhl		NE 1/4 of SW 1/4				40		425		425		120		142			
"		NW 1/4 of SW 1/4				39		357		357		117		138			
Alvina J. Rotman		SW 1/4 of SW 1/4				40		425		425		120		142			
"		SE 1/4 of SW 1/4				40		360		360		120		142			
Thos. S. Ervin & Foste Bros. & Co.		NE 1/4 of SE 1/4				40		425		425		120		142			
C. A. Ruhl		NW 1/4 of SE 1/4				40		360		360		120		142			
Alvina J. Rotman		SW 1/4 of SE 1/4				40		425		425		120		142			
Gustaf Peterson		SE 1/4 of SE 1/4				40		360		360		120		142			
						639		6636		6686		1891		1891			
								5623	50	5673		1891		1891			

PERSONAL

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 of Land, Assessed Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Handwritten entries for owner names: Pokegama Lbr. Co., Alps Rask, Mph. & St. C. Ry. Co., Shon. J. Ervin & Foots Bros. & Co., Ignatius A. Kolt, Gustaf Peterson, G.A. Ruhl, G.W. Ry. Co., Alved Rask, Alvina J. Rotman, John C. Schrieker.

Assessor's Return of Taxable Real Property in the Town of Boy River, County of Cass, Minn., for the Year 1928. 11

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

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

Handwritten entries for owner names: M. H. Coolidge Co., Mary Mc Sheal, John C. Schrieker.

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 Boy River, 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, 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 Boy River, 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 John C. Schrieker, May Mc Shea, and John C. Schrieker.

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John C. Schrieker, C. L. Ruhl, Jeremiah Collins, and others.

Assessor's Return of Taxable Real Property in the Town of Boy River, 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			
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	
Kettie M. Benson		NE 1/4 of NE 1/4	16	143	27	40	425	360	120	142
A. W. Simmons		NW 1/4 of NE 1/4				40	425	360	120	142
"		SW 1/4 of NE 1/4				40	425	360	120	142
Kettie M. Benson		SE 1/4 of NE 1/4				40	425	360	120	142
Lewisberry & Simmons		NE 1/4 of NW 1/4				40	425	360	120	142
Kettie M. Benson		NW 1/4 of NW 1/4				40	425	360	120	142
"		SW 1/4 of NW 1/4				40	425	360	120	142
A. W. Simmons		SE 1/4 of NW 1/4				40	425	360	120	142
Kettie M. Benson		NE 1/4 of SW 1/4				40	425	360	120	142
"		NW 1/4 of SW 1/4				40	425	360	120	142
"		SW 1/4 of SW 1/4				40	425	360	120	142
"		SE 1/4 of SW 1/4				40	425	360	120	142
Leona M. Day		NE 1/4 of SE 1/4				40	425	360	120	142
Arthur E. Davis		NW 1/4 of SE 1/4				40	425	360	120	142
"		SW 1/4 of SE 1/4				40	425	360	120	142
Leona M. Day		SE 1/4 of SE 1/4				40	425	360	120	142
						640	6800	5760	1920	2272

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

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			
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	
Thos. J. Erwin & Fote Bros. & Co.		NE 1/4 of NE 1/4	17	143	27	40	425	360	120	142
"		NW 1/4 of NE 1/4				40	425	360	120	142
August Kuhlmann		SW 1/4 of NE 1/4				40	425	360	120	142
O. R. Hagerty		SE 1/4 of NE 1/4				40	425	360	120	142
Thos. J. Erwin & Fote Bros. & Co.		NE 1/4 of NW 1/4				40	425	360	120	142
M. H. Coolidge Co.		NW 1/4 of NW 1/4				40	425	360	120	142
"		SW 1/4 of NW 1/4				40	425	360	120	142
Thos. J. Erwin & Fote Bros. & Co.		SE 1/4 of NW 1/4				40	425	360	120	142
Mike Pulaski		NE 1/4 of SW 1/4				40	425	360	120	142
M. H. Coolidge Co.		NW 1/4 of SW 1/4				40	425	360	120	142
"		SW 1/4 of SW 1/4				40	425	360	120	142
"		SE 1/4 of SW 1/4				40	425	360	120	142
Halvor Olson		NE 1/4 of SE 1/4				40	425	360	120	142
Mike Pulaski		NW 1/4 of SE 1/4				40	425	360	120	142
"		SW 1/4 of SE 1/4				40	425	360	120	142
Halvor Olson		SE 1/4 of SE 1/4				40	425	360	120	142
						640	6800	5760	1920	2272

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

Assessor's Return of Taxable Real Property in the Town of Boy River, 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), 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).

Assessor's Return of Taxable Real Property in the Town of Boy River, 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), 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).

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

Assessor's Return of Taxable Real Property in the Town of Boy River, County of Cass, Minn., for the Year 1928. 23

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, Structures and Improvements, Total True and Full Value, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

24 Assessor's Return of Taxable Real Property in the Town of Boy River, 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 Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	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			Total True and Full Value of Land Including all Structures, Improvements and Machinery	
L. M. Lange		NE 1/4 of NE 1/4		24	143	27	40	425		425	120	142		
Red R. Lbr. Co.		NW 1/4 of NE 1/4				40	360		425	120	142			
		SW 1/4 of NE 1/4				40	360		425	120	142			
L. M. Lange		SE 1/4 of NE 1/4				40	360		425	120	142			
Berna A. Hassenstat		1/2 NE 1/4 of NW 1/4				40	425		425	120	142			
Red R. Lbr. Co.		1/2 NW 1/4 of NW 1/4				40	360		425	120	142			
"		SW 1/4 of NW 1/4				40	360		425	120	142			
"		SE 1/4 of NW 1/4				40	360		425	120	142			
"		NE 1/4 of SW 1/4				40	360		425	120	142			
"		NW 1/4 of SW 1/4				40	360		425	120	142			
"		SW 1/4 of SW 1/4				40	360		425	120	142			
"		SE 1/4 of SW 1/4				40	360		425	120	142			
Evan J. Jones		NE 1/4 of SE 1/4				40	360		425	120	142			
Red R. Lbr. Co.		NW 1/4 of SE 1/4				40	360		425	120	142			
"		SW 1/4 of SE 1/4				40	360		425	120	142			
"		SE 1/4 of SE 1/4				40	360		425	120	142			
						640	6374		6374	1920	2130			

Assessor's Return of Taxable Real Property in the Town of Boy River, County of Cass, Minn., for the Year 1928. 25

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 Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	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			Total True and Full Value of Land Including all Structures, Improvements and Machinery	
Red R. Lbr. Co.		NE 1/4 of NE 1/4		25	143	27	40	425		425	120	142		
"		NW 1/4 of NE 1/4				40	360		425	120	142			
J. B. Walker		SW 1/4 of NE 1/4				40	360		425	120	142			
"		SE 1/4 of NE 1/4				40	360		425	120	142			
"	B	NE 1/4 of NW 1/4				40	548		464	100	648	188	216	
"	B	NW 1/4 of NW 1/4				40	425		425	120	142			
"	R	SW 1/4 of NW 1/4				40	584.97		543	224	817.21	240	270	
"	R	SE 1/4 of NW 1/4				40	517.438		446	146	663.438	172	172	
"		NE 1/4 of SW 1/4				40	425		425	120	142			
"		NW 1/4 of SW 1/4				40	360		425	120	142			
"		SW 1/4 of SW 1/4				40	360		425	120	142			
"		SE 1/4 of SW 1/4				40	360		425	120	142			
Harry L. Hammerberg		NE 1/4 of SE 1/4				40	460		390	90	550	160	193	
"		NW 1/4 of SE 1/4				40	425		425	120	142			
"		SW 1/4 of SE 1/4				40	360		425	120	142			
"		SE 1/4 of SE 1/4				40	360		425	120	142			
						640	7211		6109	414	7623	2174	2545	

A. A. CATER, AUDITOR
W. T. MCKEOWN, TREASURER
L. P. PETERSON, REGISTER OF DEEDS
A. K. MCPHERSON, CLERK OF COURT
L. G. MORICAL, SHERIFF

J. E. LUNDRIAN, ATTORNEY
FRANK N. WHITNEY, JUDGE OF PROBATE
JOHN M. GREENE, SURVEYOR
J. THEO. KLEVEN, CORONER
N. W. SAWYER, SUPT. OF SCHOOLS

OFFICE OF

A. A. CATER
AUDITOR, CASS COUNTY

WALKER, MINNESOTA

Dec. 3, 1928.

Adolph Sonju,
Assessor Boy River Twp.,
Boy River, Minnesota.

Dear Sir:-

Am writing you in regard to the N $\frac{1}{2}$ of NW $\frac{1}{4}$, Sec. 24,
143-27.

On your assessment book you have changed the acreage on the NE $\frac{1}{4}$ of NW $\frac{1}{4}$, Sec. 24, from 40 acres to 20 acres and have placed a valuation on said tract of about one-half of what has been placed on adjoining forties. This tract is in the name of Berna Hassenstab and from the records in the Register of Deeds Office, it appears that she owns the full forty acres.

The NW $\frac{1}{4}$ of NW $\frac{1}{4}$, of the same section, which is in the name of the Red River Lumber Company, you have also changed from 40 acres to 20 acres and placed the valuation accordingly. However, the records in the Register's office also show this tract to contain forty acres and all owned by the Red River Lumber Company.

Will you kindly advise by return mail in regard to this matter, and greatly oblige,

ELO

(over)
Yours very truly,
A. A. Cater
County Auditor.

Bay River, Minn
Dec 6th 1928

Dear Mr. Cater

I can't understand how this mistake could be made, as the number of acres in each tract is set down in the assessment book. I have looked into this matter and find that each tract contains 40 acres, and should be assessed according to adjoining forties.

Yours truly
Adolph Bozzi

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Boy River, 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, 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 County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Boy River, 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, 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 Boy River, 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, 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 Boy River, 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 (Assessed Value as Equalized by Board of Review, etc.).

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 (Assessed Value as Equalized by Board of Review, etc.).

Assessor's Return of Taxable Real Property in the Town of Boy River, 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, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land, Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the Minnesota Tax Commission), 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 Boy River, County of Cass, Minn., for the Year 1928. 33

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, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land, Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the Minnesota Tax Commission), 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 Boy River, 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.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	STRUCTURES AND IMPROVEMENTS			Total True and Full 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 Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
Walker & Akley		NE 1/4 of NE 1/4	34	143	27	40	427	362	211	638	191	213	
"		NW 1/4 of NE 1/4				40	425	360		425	120	142	
"		SW 1/4 of NE 1/4				40	425	360		425	120	142	
"		SE 1/4 of NE 1/4				40	425	360		425	120	142	
"		NE 1/4 of NW 1/4				40	425	360		425	120	142	
Lee Garner		NW 1/4 of NW 1/4				40	516	340	192	360	244	276	
"		SW 1/4 of NW 1/4				40	378	318		378	166	125	
Walker & Akley		SE 1/4 of NW 1/4				40	425	360		425	120	142	
Mpls. & St. C. Ry. Co.		NE 1/4 of SW 1/4				40	425	360		425	120	142	
"		NW 1/4 of SW 1/4				40	425	360		425	120	142	
"		SW 1/4 of SW 1/4				40	425	360		425	120	142	
"		SE 1/4 of SW 1/4				40	425	360		425	120	142	
"		NE 1/4 of SE 1/4				40	425	360		425	120	142	
"		NW 1/4 of SE 1/4				40	425	360		425	120	142	
"		SW 1/4 of SE 1/4				40	425	360		425	120	142	
"		SE 1/4 of SE 1/4				40	425	360		425	120	142	
						250	6964	5400	403	7369	2101	2460	

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

Unplatted Real Estate—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	STRUCTURES AND IMPROVEMENTS			Total True and Full 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 Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
Walker & Akley		NE 1/4 of NE 1/4	35	143	27	40	425	360		425	120	142	
J. C. Brooks		NW 1/4 of NE 1/4				40	425	360		425	120	142	
Page & Hill Co.		SW 1/4 of NE 1/4				40	184	869		1758	486	521	
Walker & Akley		SE 1/4 of NE 1/4				40	425	360		425	120	142	
"		NE 1/4 of NW 1/4				40	425	360		425	120	142	
"		NW 1/4 of NW 1/4				40	425	360	250	730	216	240	
"		SW 1/4 of NW 1/4				40	325	360		325	120	142	
Herbert R. Menzel		SE 1/4 of NW 1/4				40	425	360		425	120	142	
Page & Hill Co.		NE 1/4 of SW 1/4				40	425	360		425	120	142	
Herbert R. Menzel		NW 1/4 of SW 1/4				40	425	360		425	120	142	
"		SW 1/4 of SW 1/4				40	425	360		425	120	142	
"		SE 1/4 of SW 1/4				40	425	360		425	120	142	
A. W. Lounsbury		NE 1/4 of SE 1/4				40	425	360		425	120	142	
"		NW 1/4 of SE 1/4				40	425	360		425	120	142	
"		SW 1/4 of SE 1/4				40	425	360		425	120	142	
Walker & Akley		SE 1/4 of SE 1/4				40	425	360		425	120	142	
						640	9115	6027	1119	8234	2382	2749	

Assessor's Return of Taxable Real Property in the Town of Boy River, 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 of Land Including all Structures, Improvements and Machinery), 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).

Ervin J. Jones

Grand Total 20,656.25 21,617.10 134.00 2,299.48 76881 76789

Assessor's Return of Taxable Real Property in the 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 of Land Including all Structures, Improvements and Machinery), 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).

PERSONAL

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.

MADE IN ST. CLOUD BY THE FAIRBANKS CO.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	True and Full Value of Lands Exclusive of Structures and Improvements		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		
						Number of Acres	Dollars				Dollars	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										

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

FORM 5 MADE IN ST. CLOUD BY THE FAIRBANKS CO.

No.	Acres	100ths	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
			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						
Amount Brought Forward from Page			627 81	51 67		679 48					
1	620	86	51 87			51 87	1729				
2	543	88	48 57			48 57	1119				
3	331	20	26 31			26 31	877				
4	331	50	35 43	126		36 69	1223				
5	389	50	29 08	37 4		32 62	1084				
6	123	20	11 72			11 72	391				
7	595	28	54 52	419		58 71	1957				
8	640		57 86	271		60 57	2029				
9	639		56 23	50		56 73	1891				
10	640		50 88			50 88	2696				
11	640		50 88			50 88	1696				
12	640		52 98			52 98	1766				
13	640		53 40	120		54 60	1820				
14	640		57 60			57 60	1920				
15	640		57 60			57 60	1920				
16	640		57 60			57 60	1920				
17	640		57 60			57 60	1920				
18	607	68	58 23	1009		68 22	2274				
Page total			9915 10	86466	2369	88855	29619				

