



INDEX TO SECTIONS

SECTION	PAGE
Section 1.....	
" 2.....	
" 3.....	
" 4.....	
" 5.....	
" 6.....	
" 7.....	
" 8.....	
" 9.....	
" 10.....	
" 11.....	
" 12.....	
" 13.....	
" 14.....	
" 15.....	
" 16.....	
" 17.....	
" 18.....	
" 19.....	
" 20.....	
" 21.....	
" 22.....	
" 23.....	
" 24.....	
" 25.....	
" 26.....	
" 27.....	
" 28.....	
" 29.....	
" 30.....	
" 31.....	
" 32.....	
" 33.....	
" 34.....	
" 35.....	
" 36.....	

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 135 Range No. 30 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
12	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

*School District No. 1* (handwritten across sections 8, 9, 10, 11, 12)

*School District No. 2* (handwritten across sections 33, 34, 35, 36)

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

Cass County, Minn.

1926

Albert Bruch, Assessor of the Town of  
Home Brook IN THE COUNTY AFORESAID:

*According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1926, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.*

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

*A. A. Galer*

County Auditor.

## Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1925.)

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

### WHEN LISTED AND ASSESSED

**Sec. 1984. \*\*\*Personal property shall be listed and assessed 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 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, 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 merchandise.

**Sec. 2003. Personally.**—Where listed, except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

**Sec. 2005. Merchants and manufacturers.** The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designated to be transported out of, this state, shall be listed in the town or district where found on May 1.

All taxes thereon shall be paid into the district and of the county of the taxing authority, and such taxes shall be a lien 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 owned by such person does not reside in the county, town, or district where the farm is situated, he shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

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

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

**Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages.** Personal property of electric light and power companies, having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

**Sec. 2015. Persons under guardianship.** The personal property of a minor under guardianship shall be listed and assessed where the guardianship is held; 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 before May 1, shall be assessed 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 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 or under his control, which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, or otherwise, and if he has 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 per-

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 as he believes to be the true value thereof. 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 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 to be made by law, or by the assessor, on 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 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 state in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore itself, shall be assessed as class three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate 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 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 used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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

STATE OF MINNESOTA,

County of Cass } ss. being first duly sworn, says that he is the County Auditor of Cass County, that the

book to which this is attached contains a full and correct list of all real and personal property in said Town of

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

same, omitted from the Assessment books of the town of Home Brook

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

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

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

poration or description therein specified is the true and full value in money of each kind or item of such real and personal

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

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

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

Subscribed and sworn to before me this

27<sup>th</sup> day of March

A. D. 1926.

J. E. D. Olson

Notary Public,  
Cass County, Minn.



Assessor's Return of Taxable Real Property in the Town of Home Brook

HOME BROOK TWP., Minn., for the Year 1926.

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

County Board Changes:

Unplatted  
27% Inc. on Lands  
10% Inc. on Structures

Platted

No changes.

Tax Commission Changes:

NONE.

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

585  
207  
110  
254

738  
198  
246  
210  
152  
152  
152  
203  
152  
152

254  
203  
152  
474  
3658

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 Improvements Dollars	STRUCTURE True and Full Value of Buildings and Other Structures 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					
William Schiliger	22	NE 1/4 of NE 1/4 Lot 1	1	135	30	40	20	766 603	9			
"		NW 1/4 of NE 1/4 Lot 2				40	79	621 489	9			
"		SW 1/4 of NE 1/4				40		330 260				
"		SE 1/4 of NE 1/4				40		762 600				
R. Johnson		NE 1/4 of NW 1/4 " 3				41	33	629 495	109 99	738 594	198	246
"		NW 1/4 of NW 1/4 " 4				41	35	630 496		630 496	165	210
"		SW 1/4 of NW 1/4				40		457 360		457 360	120	152
"		SE 1/4 of NW 1/4				40		457 360		457 360	120	152
"		NE 1/4 of SW 1/4				40		457 360		457 360	120	152
"		NW 1/4 of SW 1/4				40		480 480		480 480	160	203
"		SW 1/4 of SW 1/4				40		457 360		457 360	120	152
"		SE 1/4 of SW 1/4				40		457 360		457 360	120	152
A. G. Anderson Fergus Falls, Minn.		NE 1/4 of SE 1/4				40		762 600		762 600	200	254
"		NW 1/4 of SE 1/4				40		610 480		610 480	160	203
"		SW 1/4 of SE 1/4				40		457 360		457 360	120	152
"		SE 1/4 of SE 1/4				40		762 600	660 600	1200 400	400	474
						643	67	7263 7379 9224	1599 2499 1759	8862 3277 10983	2954 2986	3658

**Assessor's Return of Taxable Real Property in the Town of Home Brook**

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

NOTE:  
 Tax Commission Order:  
 No Order.  
 the Year 1926.  
Home Brook 38

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	STRUCTURE True and Full Value of Buildings and Other Structures Dollars	Permanently Attached to Real Estate Dollars	all Structures, Improvements and Machinery Dollars	Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS				
						Acres	100ths						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		
William Schiliger	22	NE 1/4 of NE 1/4 Lot 1	1	135	30	40	20	766	990		1756						
"		NW 1/4 of NE 1/4 Lot 2				40	79	603	900		1503	306					585
"		SW 1/4 of NE 1/4				40		621			484	163					207
"		SE 1/4 of NE 1/4				40		330			330	87					110
						40		260			260	126					254
						40		762			600	200					
R. Johnson		NE 1/4 of NW 1/4 " 3				41	33	629	109		738						
"		NW 1/4 of NW 1/4 " 4				41	35	495	79		594	198					246
"		SW 1/4 of NW 1/4				40		630			630	165					210
"		SE 1/4 of NW 1/4				40		496			496	120					152
"						40		360			360	120					152
"						40		457			457	120					
"		NE 1/4 of SW 1/4				40		360			360	120					152
"		NW 1/4 of SW 1/4				40		610			610	160					203
"		SW 1/4 of SW 1/4				40		480			480	120					152
"		SE 1/4 of SW 1/4				40		457			457	120					152
						40		457			457	120					152
A. J. Anderson Fergus Falls Minn.		NE 1/4 of SE 1/4				40		762			762	200					254
"		NW 1/4 of SE 1/4				40		600			600	160					203
"		SW 1/4 of SE 1/4				40		480			480	120					152
"		SE 1/4 of SE 1/4				40		457	660		457	120					152
						40		762	600		762	400					474
						643	67	7263	1599		8862	2954					
								<del>7373</del>	<del>2499</del>		<del>5217</del>	<del>2986</del>					3658
								9224	1759		10983						

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

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

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION				ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres	True and Full Value of Lands Including Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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	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
Charles Korthals	22	NE 1/4 of NE 1/4	2	135	30	41 89	798	660	1458						
"		NW 1/4 of NE 1/4				41 83	628	600	1228						
Cora Korthals		N. 2nd. of S.E. 1/4 of N.E. 1/4 + SW 1/4 of NE 1/4 less E. 2nd.				40	794		794						
Lester Dann		E. 2nd. of S.W. 1/4 of N.E. 1/4 + SE 1/4 of NE 1/4 less N. 2nd.				40	625		625						
Ottillie Zugschwerdt		NE 1/4 of NW 1/4 Lot 3				40 96	610	165	610						
"		NW 1/4 of NW 1/4 " 4				40 48	480		480						
First Natl. Bank, Requat		SW 1/4 of NW 1/4				40	480		480						
"		SE 1/4 of NW 1/4				40	480		480						
"		NE 1/4 of SW 1/4				40	457		457						
"		NW 1/4 of SW 1/4				40	360		360						
Marrion Henry Morris		SW 1/4 of SW 1/4				40	457		457						
Ben L. Johnson		SE 1/4 of SW 1/4				40	480		480						
Fred J. Parker		NE 1/4 of SE 1/4				40	360		360						
Lester Dann		NW 1/4 of SE 1/4				40	762		762						
Ben C. Johnson		SW 1/4 of SE 1/4				40	600		600						
"		SE 1/4 of SE 1/4				40	480		480						
						645	16	760	900	8530	2843				
								9691	990	1496	2842				
								10681				3558			

NAME OF OWNER	No. of School Dist.	DESCRIPTION				ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Number of Acres	True and Full Value of Lands Including Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	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	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
Jesse Scott	22	NE 1/4 of NE 1/4 Lot 1	3	135	30	40 50	617		617						
Lucinda H. Knox		NW 1/4 of NE 1/4 " 2				41 17	486		486						206
"		SW 1/4 of NE 1/4				40	474		474						209
Jesse Scott		SE 1/4 of NE 1/4				40	610		610						203
Lucinda H. Knox		NE 1/4 of NW 1/4 " 3				41 79	480		480						203
L. M. Maturick		NW 1/4 of NW 1/4 " 4				42 40	478		478						159
"		SW 1/4 of NW 1/4				40	376		376						125
Lucinda H. Knox		SE 1/4 of NW 1/4				40	645		645						215
Nels F. Larson		NE 1/4 of SW 1/4				40	508		508						169
"		NW 1/4 of SW 1/4				40	610		610						203
Annie Hogen		SW 1/4 of SW 1/4				40	780		780						203
Nels F. Larson		SE 1/4 of SW 1/4				40	610		610						160
John H. Goble		NE 1/4 of SE 1/4				40	457		457						120
Father Roemer		NW 1/4 of SE 1/4				40	480	90	480	90					203
"		SW 1/4 of SE 1/4				40	610		610						190
John H. Goble		SE 1/4 of SE 1/4				40	762		762						236
						645	16	600	200	600	200				254
								360	120	360	120				203
								480	160	480	160				203
								360	120	360	120				152
								457	120	457	120				152
								360	120	360	120				152
								360	120	360	120				152
						645	16	760	900	8530	2843				
								9691	990	1496	2842				
								10681				3558			
						645	16	760	900	8530	2843				
								9691	990	1496	2842				
								10681				3558			

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

Unplatted Real Estate - Assessed at 33 1/2 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, Machinery), 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).

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Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ida Simonds, Cloverlands & Cattle Co., Sam Goble, Moses H. Smith, John E. Goble, Herbert L. Eldred, Charles E. Gibbs.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Charles E. Gibbs, Cloverlands Farms & Cattle Co., M. J. Grogan, Harold E. Hartman.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John S. Hansen, Henry O. King, J. H. MacBeth, A. N. Gilman, and The Farmers Natl Bank of Garner.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John V. Smith + Thomas McGrath, Mrs. Inger M. Jensen, Andrew A. Anderson, Lizzie Gardner, and Clover Lands Farms + Cattle Co.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John H. Goble, Hiram + Chas. B. Wagner, Collins Cole, etc.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ben C. Johnson, Elsie Amanda Tannerberg, M.A. Summers, etc.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Sven Bengtson, Fred J. Parker, R. Johnson, Thos. E. Parker, Fred J. Parker, Jens Martinson + Frank Sha, Thos. E. Parker, John Gutting, Geo. Gutting, Jens Martinson + Frank Sha, Ernest Parker.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for August Peterson, Emma Anderson, John A. Bodum, Frank Dixon, John A. Bodum, A.H. Brown.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land), 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 Home Brook, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Land), 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 Home Brook, County of Cass, Minn., for the Year 1926.

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Peter Mc Donald, E. G. Gerber, J. Burr Ludlow, and A. Lander.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for E. G. Gerber, May Ostby, E. G. Gerber, Ada M. Ziegler, Ida Picha Mitch + Frank Rebmann, F. A. Barnard, Glen M. + J. K. Ozias, R. G. Patton, J. F. Meixell, and Mae Ostby.

REAL

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

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

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

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

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for F. A. Barnard, John A. Person, and others.

omit Sept. 19

67417

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ray F. Barnard, Carrie R. Van Sickle, F. A. Barnard, P. Willis Ekblad, Alice W. Ogden, Henry Stone, and Richard A. Clow.

3920



Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926.  
Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED 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	Assessed Value as Equalized by County Board	Assessed Value as Equalized by Minnesota Tax Commission		
Virgil Parks + Hazel G. Ayer	22	NE 1/4 of NE 1/4	21	135	30	40	610		610						
"	"	NW 1/4 of NE 1/4				40	480		480	160			203		
"	"	SW 1/4 of NE 1/4				40	360		360	120			152		
"	"	SE 1/4 of NE 1/4				40	480	660	1080	360			423		
Old P. Twensberg		NE 1/4 of NW 1/4				40	457		457	120			152		
"		NW 1/4 of NW 1/4				40	360		360	120			152		
J. S. Swigerd		SW 1/4 of NW 1/4				40	360		360	120			152		
"		SE 1/4 of NW 1/4				40	457		457	126			152		
"		NE 1/4 of SW 1/4				40	457		457	120			152		
"		NW 1/4 of SW 1/4				40	360		360	120			152		
Richard A. Clow		SW 1/4 of SW 1/4				40	457		457	120			152		
S. E. Parks		SE 1/4 of SW 1/4				40	457		457	120			152		
Virgil Parks + Hazel G. Ayer		NE 1/4 of SE 1/4				40	610		610	160			203		
"		NW 1/4 of SE 1/4				40	480		480	80			102		
Elmer Sandberg		SW 1/4 of SE 1/4				40	480		480	160			203		
"		SE 1/4 of SE 1/4				40	610	165	775	210			258		
						640	6240	750	7710	2330			2912		
							7925	825	8150						

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926.  
Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED 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	Assessed Value as Equalized by County Board	Assessed Value as Equalized by Minnesota Tax Commission		
M.A. Summers	22	NE 1/4 of NE 1/4	22	135	30	40	457		457						
"	"	NW 1/4 of NE 1/4				40	360		360	120			152		
W. Randolph		SW 1/4 of NE 1/4				40	480		480	160			203		
"		SE 1/4 of NE 1/4				40	480	660	828	220			276		
Joe Nemes		NE 1/4 of NW 1/4				40	610		610	160			203		
"		NW 1/4 of NW 1/4				40	480		480	160			203		
"		SW 1/4 of NW 1/4				40	480		480	160			203		
Phoebe E. Albrant		SE 1/4 of NW 1/4				40	600		600	200			254		
"		NE 1/4 of SW 1/4				40	457		457	120			152		
"		NW 1/4 of SW 1/4				40	360		360	120			152		
Joe Nemes		SW 1/4 of SW 1/4				40	457		457	120			152		
Charles Fabrine		SE 1/4 of SW 1/4				40	457		457	120			152		
"		NE 1/4 of SE 1/4				40	610		610	160			203		
Phoebe E. Albrant		NW 1/4 of SE 1/4				40	480	330	780	260			313		
"		SW 1/4 of SE 1/4				40	480	300	780	260			313		
"		SE 1/4 of SE 1/4				40	480		480	160			203		
Phoebe E. Albrant		NE 1/4 of SE 1/4				40	457		457	120			152		
"		NW 1/4 of SE 1/4				40	360		360	120			152		
Chas. Fabrine		SW 1/4 of SE 1/4				40	457		457	120			152		
Phoebe E. Albrant		SE 1/4 of SE 1/4				40	610	660	1270	360			423		
						639	7191	960	8151	2717			3393		
						640	6471	960	8151	2717					
							9135	1056	10191						

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for H. S. Allen, Karl Hypflich, Albert J. Bierbauer, Henry J. Kuhn, Harold H. + Elmer M. Anderson.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Anton Bertleson, A. J. Reynolds, F. G. Ager, Joel A. Root, S. H. Allen, E. E. Smith, Cleveland Colonization Co., John Rohwedder.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, True and Full Value of Land, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, True and Full Value of Land, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for James Mc Givern, Rasmus + Laura D. Beyschan, W. G. Schultz, Walter Schultz & Int., Rasmus Beyschan, James Mc Givern, Rasmus Beyschan.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Cloverlands Farms + Cattle Co., Willard B. Clow, Mrs. Mary Elliot, Willard B. Clow, John R. Pettis, Gustav A. Johnson.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Phoebe A. Woleben, D. L. Allen, Daniel Cosgrove, and J. J. Danin.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for M. J. McGuiggan, Clover lands Farm + Cattle Co., C. J. Frederickson, and Carl W. Puls.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, etc.), EQUALIZED VALUATIONS (Assessed Value at Equalized by Board of Review, etc.). Rows include Cloverlands Farm & Cattle Co., L. M. Natwick, and S. D. Works.

Summary totals for the left page: 670 24, 6089, 5977, 7729, 300, 330, 6387, 785, 8059, 2128, 2683.

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, etc.), EQUALIZED VALUATIONS (Assessed Value at Equalized by Board of Review, etc.). Rows include Thos. S. Provolt, John E. Norden, John J. Palmer, S. D. Works, and d. Butler.

Summary totals for the right page: 53790, 5555, 7055, 1320, 1452, 6875, 8507, 2291, 2832.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for C. P. Dawning et al, N. P. Ry. Co., Leo. F. Schmitt, Norwegian Lutheran Church of America, and N. P. Ry. Co.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Alice G. Cowing, A. A. Benton, C. J. Frederickson, The Farmers Fund - Inc., and Melvin Russ.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

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

Summary totals for the left page: 640 acres, 7080 True and Full Value, 8996 Assessed Value, 7080 Total True and Full Value, 2360 Assessed Value, 2994 Assessed Value by the Minnesota Tax Commission.

Assessor's Return of Taxable Real Property in the Town of Home Brook, County of Cass, Minn., for the Year 1926. Unplatted Real Estate - Assessed at 33 1/3 per cent of True and Full Value.

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

Summary totals for the right page: 640 acres, 6600 True and Full Value, 31136.6 Assessed Value, 8383 Total True and Full Value, 26132 Assessed Value, 337498 Assessed Value by the Minnesota Tax Commission.



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

E. L. ROGERS, ATTORNEY  
 FRANK N. WHITNEY, JUDGE OF PROBATE  
 JOHN M. GREENE, SURVEYOR  
 J. THEO. KLEVEN, CORONER  
 E. M. GRANGER, SUPT. OF SCHOOLS

COUNTY OF CASS  
 MINNESOTA  
 WALKER

Office of Auditor

July 7, 1926.

John A. Brecht,  
 Pequot, Minn.

Dear Sir:-

Am writing you in regard to a Town Board change on the SE $\frac{1}{4}$  of NE $\frac{1}{4}$ , Sec. 36, 135-30. The figures given in your assessment book on this forty, are as follows:

True and Full Val. of Lands Exc. of Imp.	Full and True Val. of Bldgs	Total Full and True Value	Total Assessed Value	Assessed Value as Equalized by Town Board of Review
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\$ 480	+1920 \$ 600	+1920 \$ 1080 <u>3000</u>	\$ 360	\$ 1000 ✓ <u>360</u> 640 <u>1920</u>
--------	-----------------	---------------------------------	--------	---

Was the assessed value raised from \$ 360 to \$ 1000? This would mean an increase of \$ 1920 in the full and true value. Also kindly advise whether the change was made on the land or on the buildings.

Thanking you for an early reply, I am

Yours very truly,

*A. A. Cater*

County Auditor.

ELO

A. A. Carter

Dear Sir

In reply to this letter the rais was  
on the buildings, I also left out one school  
I am not sure what sec it is on but it is on the  
zone see that Fred Parker lives on it is marked  
in the book one acre of for school

True and full Value

900.00

Assessed Value

300.00

(Exempt)

Yours Respt

John D. Brecht

Registrar

R2, Box 39

Minn.

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

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

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 (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), 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).

NE 1/4 of NE 1/4

NW 1/4 of NE 1/4

SW 1/4 of NE 1/4

SE 1/4 of NE 1/4

NE 1/4 of NW 1/4

NW 1/4 of NW 1/4

SW 1/4 of NW 1/4

SE 1/4 of NW 1/4

NE 1/4 of SW 1/4

NW 1/4 of SW 1/4

SW 1/4 of SW 1/4

SE 1/4 of SW 1/4

NE 1/4 of SE 1/4

NW 1/4 of SE 1/4

SW 1/4 of SE 1/4

SE 1/4 of SE 1/4

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

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

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), 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).

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

PERSONAL

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

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

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

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

Table with columns: Unplatted, Number of Acres of Land Assessed (Acres, 100ths), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission), and REMARKS.

