

**ASSESSMENT BOOK**

FOR THE YEAR

**1942**

*Town of Tego*

CASS COUNTY, MINN.

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

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS

County, Minn.,

1942.

*Pete Laff* Assessor of the *Town of Rego*

According to the requirements law, I herewith deliver to you the Real and Personal Property Assessment Books for the said *Town of Rego* for the year 1942, containing a list of all Platted and Unplatted Real Estate 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 the law prescribing your duties hereto annexed.

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

*J. E. Larson* County Auditor.

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

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

**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 persons acquiring it.**

**Sec. 1995.** 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 of his ♦ ♦ ♦ personal property.  
2. He shall also list separately, and in the name of his principal, minor, guardian, trustee, executor, administrator, partner, partner-in-interest, or otherwise controlled by him as agent or attorney, ♦ ♦ ♦  
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, or of a decedent, shall be listed 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 a receiver, by each agent in the name of the principal, as merchandise.

**Sec. 2003.** Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides. ♦ ♦ ♦  
**Sec. 2005.** Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed in the principal place of business of such firm or district where the business is carried on ♦ ♦ ♦.

**Chap. 212. Laws 1925.** Household goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal and domestic use, and the furnishings or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.  
**Sec. 2009.** Electric light and power. All electric light and power companies, and all electric light and power companies, shall be listed and assessed as personal property in the town or district where situated.

**Sec. 2012.** Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies shall be listed and assessed where situated, or through in this state shall be listed and assessed where situated.  
**Chap. 205. 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 of cities and villages shall be listed and assessed in the town or district where situated.

**Sec. 2014.** Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the time 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, or of every other person under guardianship, where the ward resides.

**Sec. 2016.** Absences and receivers. Personal property in the hands of an absence or receiver shall be listed and assessed at the place of listing before his appointment.  
**Sec. 2017.** Property moved between May and July. The personal property of a person moving from one town or district to another between May 1 and July 1, shall be assessed in either town or district where he is first called upon by the assessor. A person moving into a town or district on or after July 1, shall list the property owned by him on May 1 of such year, and shall list the property owned by him in the 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 place.

**Section 1986.** Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, and to correspond with each assessment district. He shall make out, in the real property assessment books, a list of all real property in each assessment district, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number or address of the owner, and the number of acres and the number of personal property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Department of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

**Sec. 2018.** Where listed in case of doubt. In case of doubt as to the proper place of listing personal property, the assessor shall list the same in the county, town, or district where the same is usually kept, or in any other place, by the Department of Taxation ♦ ♦ ♦.

**Sec. 2020.** Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor, upon the proper place of listing personal property, a list of all such property owned by him on May 1 of the current year. He shall also list separately, and in the name of his principal, minor, guardian, trustee, executor, administrator, partner, partner-in-interest, or otherwise controlled by him as agent or attorney, ♦ ♦ ♦  
**Sec. 1997.** Assessor may examine buildings, etc. Any officer authorized by law to assess property for taxation may examine any building, or structure, and view the same and the property therein.

**Sec. 10306.** False statement regarding taxes. Every person who makes any statement, oral or written, which is required or authorized by law to be made, and which is false, and which is for the purpose of evading or avoiding the payment of any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

**Sec. 2023.** Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall assess the same on the amount as he believes to be the true value thereof. When requested, the assessor may list the property of such person or his principal according to his best judgment and information.

**Sec. 1997.** Assessor may examine buildings, etc. Any officer authorized by law to assess property for taxation may examine any building, or structure, and view the same and the property therein.

**Sec. 10306.** False statement regarding taxes. Every person who makes any statement, oral or written, which is required or authorized by law to be made, and which is false, and which is for the purpose of evading or avoiding the payment of any tax or assessment, which he knows to be false, shall be guilty of a gross misdemeanor.

**Subdivision 2.** Class 1. Iron ore, whether mined or unmined shall be assessed at 10 per cent of full and true value. If unmined, it shall be assessed with and as a part of the real estate in which it is located. ♦ ♦ ♦  
**Subdivision 3.** Class 2. All agricultural products, except as provided in subdivisions 4 and 5, shall be assessed at 25 per cent of the full and true value thereof.

**Subdivision 4.** Class 3. All agricultural products, except as provided in subdivisions 2 and 5, shall be assessed at 25 per cent of the full and true value thereof.

**Subdivision 5.** Class 4. All personal property, except as provided in subdivisions 1, 2, 3, and 4, shall be assessed at 25 per cent of the full and true value thereof.

**Subdivision 6.** Class 5. All personal property, except as provided in subdivisions 1, 2, 3, 4, and 5, shall be assessed at 25 per cent of the full and true value thereof.

*Rego, Cass*



Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, ACRES, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

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Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, etc.), EQUALIZED VALUATIONS.

36177

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, etc.), EQUALIZED VALUATIONS.

20185

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942.  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942.  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
								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						
Theresa H. & G. A. Barber	unorg.	NE 1/4 of NE 1/4	7	14	28	40	No	372			372	72	70	70		
Harvey Lee	unorg.	NW 1/4 of NE 1/4				20	Yes	720	385		470	194	70	194		
		SW 1/4 of NE 1/4 Lot 7														
		SE 1/4 of NE 1/4														
Theresa H. A. Barber		1/2 of NW 1/4 NE 1/4				20	No	186			186	37	35	35		
Harvey Lee		NE 1/4 of NW 1/4				40	Yes	105	350		200	70	70	70		
State of Minnesota		NW 1/4 of NW 1/4 Lot 1														
		SW 1/4 of NW 1/4														
		SE 1/4 of NW 1/4														
Theresa Barber		NE 1/4 of SW 1/4				40	No	212			212	70	70	70		
"		NW 1/4 of SW 1/4 " 2				39	"	720			720	70	70	70		
		SW 1/4 of SW 1/4														
		SE 1/4 of SW 1/4				40	No	720			720	70	70	70		
		NE 1/4 of SE 1/4														
		NW 1/4 of SE 1/4 " 6														
"		SW 1/4 of SE 1/4 " 5				46	No	212			212	70	70	70		
		SE 1/4 of SE 1/4														
								1972	385		2357	190	470	660		
								1465	350		1465	134	265	399		

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Indicate Homestead	STRUCTURES AND IMPROVEMENTS			Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation
								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						
Harry N. Anderson	unorg.	NE 1/4 of NE 1/4	8	14	28	40	No	212			212	70	70	70		
"		NW 1/4 of NE 1/4				40	"	720			720	70	70	70		
"		SW 1/4 of NE 1/4				40	"	720			720	70	70	70		
"		SE 1/4 of NE 1/4				20	"	196			196	35	35	35		
		NE 1/4 of NW 1/4														
		NW 1/4 of NW 1/4														
		SW 1/4 of NW 1/4														
U. S. of America		SE 1/4 of NW 1/4 Lots 1-2-3-4														
		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				20	No	372	400		630	134	210	278		
Harry N. Anderson		SW 1/4 of SE 1/4				40	Yes	720	400		670	106	106	106		
Elizabeth Harder		SE 1/4 of SE 1/4				40	Yes	720			720	70	70	70		
						240		1556	800		2058	176	526	702		
								880	800		1700	130	350	480		

Assessment of Taxable Unplatted Real Property in the Town of Keosauqua of Keosauqua County of Cass Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for E. H. Atwood, Elmer H. Atwood, Bernard C. Anderson, Helma Anderson, State of Minnesota, Bernard C. Anderson, Wesley & Dorothy Statley.

Assessment of Taxable Unplatted Real Property in the Town of Keosauqua of Keosauqua County of Cass Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Anna L. Wilcox, Herman A. Yochum, U. S. of America, Benedict Yochum, A. C. Underhill, Doyle Underhill.

Assessment of Taxable Unplatted Real Property in the Town of Reno, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for State of Minnesota, U.S. of America, Donald V. Smith, Chas. H. Wilson, Nels Landeen, and New Landeen.

Assessment of Taxable Unplatted Real Property in the Town of Reno, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for State of Minnesota, U.S. of America, Roy Underhill, Donald V. Smith, Anna E. Shull, Mrs. Pfremmer, and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, ACRES, INDEMNITY, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, ACRES, INDEMNITY, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

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Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

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Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for Clive L. Cox, Fred W. Schmidt, Ed. Lundgren, Peter G. Loff, and Ingman Solwiak & Alma Solwiak.

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Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, and EQUALIZED VALUATIONS. Includes entries for U. S. of America and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Town of Kego, County of Cass, Minn., for the Year 1942.

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Assessment of Taxable Unplatted Real Property in the Town of Kego, County of Cass, Minn., for the Year 1942.

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Assessment of Taxable Unplatted Real Property in the Town of Levy of Keokuk County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS					
				Sec. or Lot	Twp. or Block	Number of Acres of Land	Indulte Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation			
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	True and Full Value of Land, Including all Structures, Improvements and Machinery									
State of Minnesota	<u>unorg.</u>	<u>NE 1/4 of NE 1/4</u>	<u>24 1/2 x 28</u>																
<u>Catherine M. Beres</u>		<u>NW 1/4 of NE 1/4</u>		<u>40</u>	<u>No</u>			<u>120</u>		<u>120</u>		<u>40</u>	<u>40</u>						
"		<u>SE 1/4 of NE 1/4</u>		<u>40</u>	<u>1</u>			<u>120</u>		<u>120</u>		<u>40</u>	<u>40</u>						
<u>Chas. Danielson</u>		<u>NE 1/4 of NW 1/4</u>		<u>40</u>	<u>yes</u>			<u>166</u>		<u>150</u>		<u>40</u>	<u>30</u>						
"		<u>SW 1/4 of NW 1/4</u>		<u>40</u>	<u>yes</u>		<u>150</u>	<u>150</u>		<u>300</u>		<u>60</u>	<u>60</u>						
"		<u>SE 1/4 of NW 1/4</u>		<u>40</u>	<u>yes</u>			<u>130</u>		<u>130</u>		<u>36</u>	<u>36</u>						
State of Minnesota		<u>NE 1/4 of SW 1/4</u>																	
<u>Chas. Danielson</u>		<u>NW 1/4 of SW 1/4</u>		<u>40</u>	<u>yes</u>			<u>130</u>		<u>130</u>		<u>36</u>	<u>36</u>						
State of Minnesota		<u>SW 1/4 of SW 1/4</u>																	
State of Minnesota		<u>SE 1/4 of SW 1/4</u>																	
U. S. of America		<u>NE 1/4 of SE 1/4</u>																	
<u>Catherine M. Beres</u>		<u>NW 1/4 of SE 1/4</u>		<u>40</u>	<u>No</u>			<u>120</u>		<u>120</u>		<u>40</u>	<u>40</u>						
State of Minnesota		<u>SW 1/4 of SE 1/4</u>																	
U. S. of America		<u>SE 1/4 of SE 1/4</u>																	
				<u>no</u>				<u>1628</u>	<u>160</u>	<u>1793</u>	<u>234</u>	<u>213</u>	<u>462</u>						
								<u>920</u>	<u>150</u>	<u>1070</u>	<u>142</u>	<u>120</u>	<u>362</u>						

Assessment of Taxable Unplatted Real Property in the Town of Levy of Keokuk County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		ASSESSOR'S VALUATIONS										EQUALIZED VALUATIONS					
				Sec. or Lot	Twp. or Block	Number of Acres of Land	Indulte Homestead	STRUCTURES AND IMPROVEMENTS			Total True and Full Value of Land, Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Department of Taxation			
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	True and Full Value of Land, Including all Structures, Improvements and Machinery									
<u>J. F. Beres</u>	<u>unorg.</u>	<u>NE 1/4 of NE 1/4 Lot 1</u>	<u>22 1/2 x 28</u>	<u>5375</u>	<u>no</u>			<u>266</u>		<u>150</u>		<u>266</u>		<u>50</u>	<u>50</u>				
"		<u>NW 1/4 of NE 1/4</u>																	
<u>Anthony M. Malone</u>		<u>SW 1/4 of NE 1/4</u>		<u>40</u>	<u>no</u>			<u>120</u>	<u>30</u>	<u>150</u>		<u>50</u>	<u>50</u>						
<u>Roman Catholic diocese</u>		<u>SE 1/4 of NE 1/4 Lot 2</u>	<u>22 1/2 x 28</u>	<u>no</u>				<u>159</u>		<u>90</u>		<u>30</u>	<u>30</u>						
State of Minnesota		<u>NE 1/4 of NW 1/4</u>																	
State of Minnesota		<u>NW 1/4 of NW 1/4</u>																	
State of Minnesota		<u>SW 1/4 of NW 1/4</u>																	
State of Minnesota		<u>SE 1/4 of NW 1/4</u>																	
<u>Mrs. Frances J. Rabus</u>		<u>NE 1/4 of SW 1/4</u>		<u>40</u>	<u>no</u>			<u>120</u>		<u>120</u>		<u>40</u>	<u>40</u>						
"		<u>NW 1/4 of SW 1/4</u>		<u>40</u>	<u>"</u>			<u>120</u>		<u>120</u>		<u>40</u>	<u>40</u>						
U. S. of America		<u>SW 1/4 of SW 1/4 Lot 4</u>																	
U. S. of America		<u>SE 1/4 of SW 1/4 . 3</u>																	
<u>Anthony M. Malone</u>		<u>NE 1/4 of SE 1/4</u>		<u>40</u>	<u>no</u>			<u>120</u>		<u>120</u>		<u>40</u>	<u>40</u>						
State of Minnesota		<u>NW 1/4 of SE 1/4</u>																	
State of Minnesota		<u>SW 1/4 of SE 1/4</u>																	
State of Minnesota		<u>SE 1/4 of SE 1/4</u>																	
				<u>24 1/2</u>				<u>1572</u>	<u>30</u>	<u>1542</u>	<u>207</u>	<u>150</u>	<u>427</u>	<u>230</u>					

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Jennie A. Burroughs, Hans Leinen, Les M. & Amelia B. Crafts, Grace E. & Fred Mickelson, etc.

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for U. S. of America, Rena M. Koenig, H. J. Thorsen, etc.

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, etc.), EQUALIZED VALUATIONS. Includes entries for U.S. of America, State of Minnesota, and individuals like Chas. A. Horton and Raymond Edward Steele.

Assessment of Taxable Unplatted Real Property in the Town of Keego, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for H.S. of America, S.N. & Anna H. Mellin, G. A. Koenig, Henry C. Manders, and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Margaret J. Culhane, State of Minnesota, U.S. of America, and J. B. Fuller.

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for John Thorsen, U.S. of America, Robt Mc Clintock, and State of Minnesota.

Assessment of Taxable Unplatted Real Property in the Town of Kegonsa, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, School District, SUBDIVISION, ACRES, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Kegonsa, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, School District, SUBDIVISION, ACRES, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Rego, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Rego, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Kego, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, School District, SUBDIVISION, Sec. Twp. or Lot Block, Number of Acres, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review).

376 16

3798 1321 5119 480 899 1399 2145 1200 3345 354 525 879

Assessment of Taxable Unplatted Real Property in the Town of Kego, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, School District, SUBDIVISION, Sec. Twp. or Lot Block, Number of Acres, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review).

(Continued on next page)

327 40 3284 1855 1457 150 3662 340 654 994

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Unplatted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).



Assessment of Taxable Platted Real Property in the Town of Rego, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, INDICATE HOMESTEAD, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, True and Full Value of Land, etc.), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, etc.).

Assessment of Taxable Platted Real Property in the Town of Rego, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY, INDICATE HOMESTEAD, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, True and Full Value of Land, etc.), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, etc.).



Assessment of Taxable Platted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), INCIDENTAL HOMESTEAD, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), INCIDENTAL HOMESTEAD, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Down of Keosauqua, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	SCHOOL DISTRICT	SUBDIVISION	Lot	Block	Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
						True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land, Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars
Sheldon Blair Co., Inc.	unorg.	Pine Gables of the North	9	2	No	20	120		140	56	56			
Walter A. & Mary May, Deeds		Lot 10 & 25 of	11		No	20	150		170	68	68			
Anna H. Kiest		11 less S. 25'			No	20	120		140	56	56			
Sheldon Blair Co., Inc.			12		No	20			20	8	8			
L. H. Audgeon			13		No	20			20	8	8			
Sheldon Blair Co., Inc.			14		No	20	90		110	44	44			
"			15		No	20			20	8	8			
"			16		No	20			20	8	8			
Geo. J. Henger			17		No	20			20	8	8			
Sheldon Blair Co., Inc.			18		No	20			20	8	8			
"			19		No	20			20	8	8			
Chas. H. Emerson			20		No	20			20	8	8			
Sheldon Blair Co., Inc.		House on both lots	21		Yes	40	280		320	80	80			
"		cannot be divided	22											
"			23		Yes	20			20	5	5			
"			24		Yes	20			20	5	5			
L. M. & Maude J. Oton			25		No	20			20	8	8			
Sheldon Blair Co., Inc.			26		No	20			20	8	8			
Edith W. & Emma R. Wallace			27		No	20	120		140	56	56			
"			28		No	20			20	8	8			
						400	880		1280	90	368	458		

Assessment of Taxable Platted Real Property in the Town of Down of Keosauqua, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

NAME OF OWNER	SCHOOL DISTRICT	SUBDIVISION	Lot	Block	Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
						True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land, Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars
Sheldon Blair Co., Inc.	unorg.	Pine Gables of the North	29	2	No	20			20	8	8			
Chas. H. Emerson			30		No	20			20	8	8			
Jay S. Wells			31		No	20			20	8	8			
Sheldon Blair Co., Inc.			32		No	20			20	8	8			
"			33		No	20			20	8	8			
"			34		No	20			20	8	8			
Walter A. & Julia S. Berryman			35		No	20			20	8	8			
Hattie M. & Geo. F. Hale			36		No	20			20	8	8			
"			37		No	20	120		140	56	56			
"			38		No	20			20	8	8			
Sheldon Blair Co., Inc.			39		No	20			20	8	8			
"			40		No	20			20	8	8			
"			41		No	20			20	8	8			
"			42		No	20	170		190	76	76			
"			43		No	20			20	8	8			
"			44		No	20	120		140	56	56			
Harlan L. & Lloyd L. Hollingworth			45		No	15	80		95	38	38			
Sheldon Blair Co., Inc.			46		No	20			20	8	8			
"			47		No	20			20	8	8			
"			48		No	20			20	8	8			
						395	490		885	354	354			

Assessment of Taxable Platted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942.

HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

Assessment of Taxable Platted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot Block, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

(NOTE: - Blocks 2-3-4, Lots 1-6, B, E, See Rearrangement Plat)

Assessment of Taxable Platted Real Property in the Town of Hugo, County of Cass, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, SCHOOL DISTRICT, SUBDIVISION, Lot Block, Acres, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation).

680 4250 100 5030 600 1052 1652



Assessment of Taxable Platted Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY, and ASSESSOR'S VALUATIONS (including True and Full Value of Lands, Structures and Improvements, and Equalized Valuations).

UNPLATTED Tabular Statement of Taxable Unplatted Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY, and ASSESSOR'S VALUATIONS (including True and Full Value of Lands, Structures and Improvements, and Equalized Valuations).

Tabular Statement of Taxable Unplatted Real Property Assessment of the Town of Hugo, County of Cass, Minnesota, 1942. HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed, True and Full Value of Lands Exclusive of Structures and Improvements, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation), and REMARKS. Includes footings and a summary row at the bottom.

Tabular Statement of Taxable Unplatted Real Property Assessment of the ... of ... County of ... Minnesota, 19... HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/2 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed, True and Full Value of Lands Exclusive of Structures and Improvements, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation), and REMARKS. Includes footings and a summary row at the bottom.

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 19\_\_\_\_  
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/4 per cent, Class 3.

Table with columns: Number of Acres of Land Assessed (Acres, 100ths), ASSESSOR'S VALUATIONS (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, Total True and Full Value of Lands Including All Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B, Assessed Value of Remainder at 33 1/4 per cent Class 3, Total Assessed Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation), REMARKS.

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Down of Kejo, County of Cass, Minnesota, 1922  
HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Table with columns: Number of Acres of Land Assessed (Acres, 100ths), ASSESSOR'S VALUATIONS (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, Total True and Full Value of Lands Including All Structures, Improvements and Machinery, Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C, Assessed Value of Remainder at 40 per cent Class 4, Total Assessed Value of Lands Including All Structures, Improvements and Machinery), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by the Board of Review, Total Assessed Value as Equalized by the County Board, Total Assessed Value as Equalized by the Department of Taxation), REMARKS.

3444 (10037) 190 13671 1354 2202 4656

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