

**ASSESSMENT BOOKS**

**1928**

*Town of Pike Bay*

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

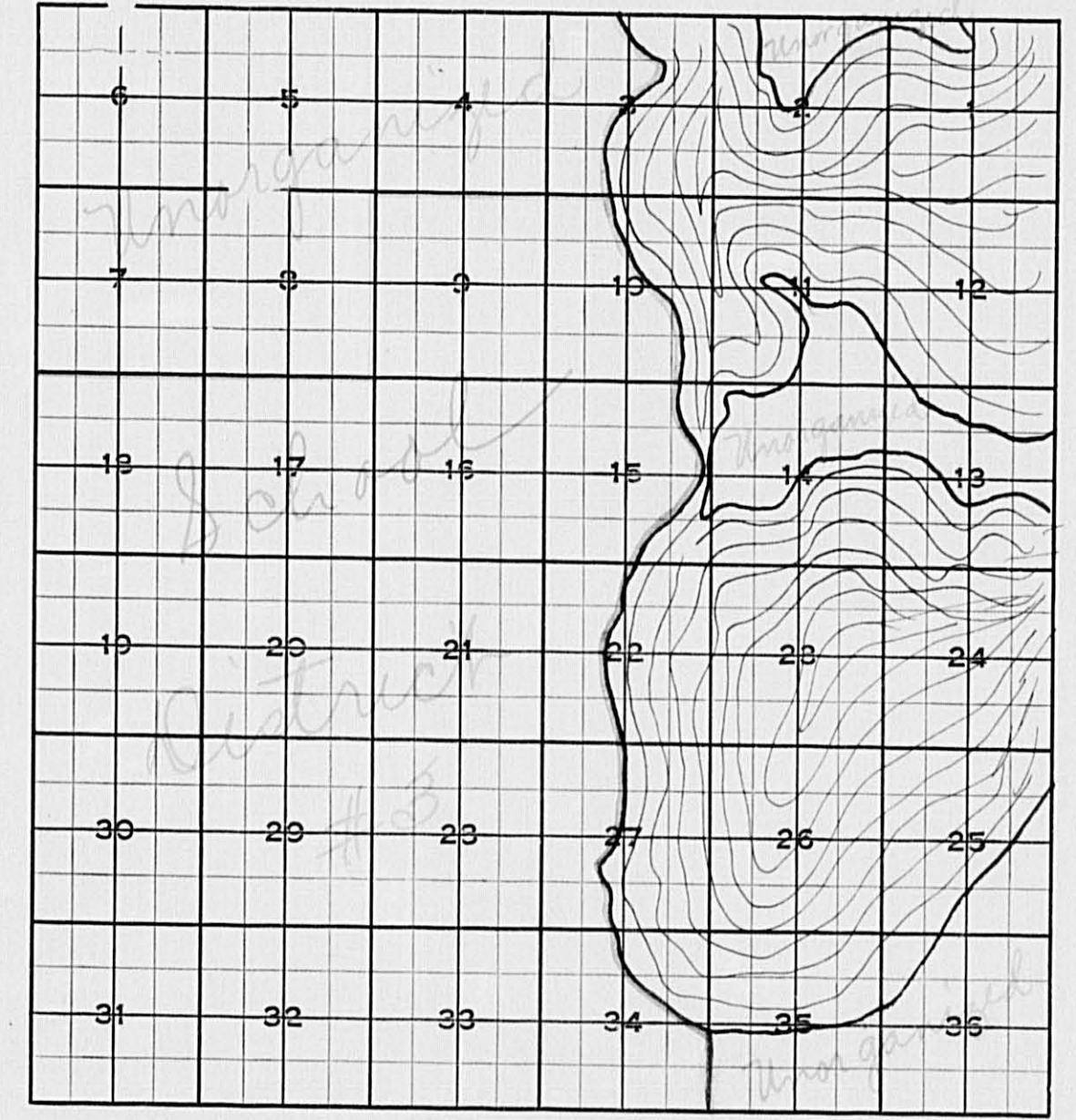


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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 145 Range No. 31 Mer. P. M.





DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

APR 23 1928

1928

CASS County, Minn.,

Earl Phillips Assessor of the Town

Pike Bay

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 therefor 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.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes of 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 1st, 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), moneys 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, company or corporation, and all annuities, franchises, royalties, and other personal property.
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. Personalty—Where listed. Except as otherwise in this chapter provided, all household goods and furnishings located 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 heges and to be transported out of this state shall be assessed and taxed in the district where found on May 1; and all other taxes of the state are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock, other personal property connected with a farm, does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: 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 furnishings, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by

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

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are used exclusively in the service of such railroad, shall be listed and assessed 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 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 having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property 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 and July 1, shall be assessed in the county, town or district upon which he is first called upon by the assessor. A return of such property into this state from another state between 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, if between places in the same county, the place of listing and assessing shall be determined by the assessor, and if between counties in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, in duplicate, 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, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in such statement any share of the capital stock of any company or corporation in which it is required to list and return the 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 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, but discovery under oath, the assessor may, in his proceeding to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a personal property assessment, 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 enter upon the performance of his duties, enter upon any 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 of imposing or reducing taxes, or in making any statement, oral or written, which he shall wilfully make any statement, or any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What personal property of full and true value shall be assessed. All personal property subject to any general earnings or other tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore, whether mined or unmined, shall be assessed as follows: (1) Iron ore shall be assessed at twenty-five per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing iron ore, it is known to exist, the 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 furnishings, 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 be assessed at twenty-five per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by classes three "a" (3a), stocks of merchandise of all sorts, together with the furniture and fixtures used thereon, manufacturers' 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.

A. A. Galen

County Auditor of CASS

full and correct list of all real and personal property in said Town of Pike Bay

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

of Pike Bay for the year or years therein

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

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

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

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

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

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

included herein all of such omitted real and personal property required by law to be included herein, to the best of

his knowledge and belief.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

J. E. N. Olson

Deputy Co. Auditor

CASS

Notary Public,

County, Minn.

A. A. Galen

County Auditor.

being first duly sworn, says that he is the

County, that the book to which this is attached contains a

list of all real and personal property in said Town of

Pike Bay

for the year or years therein

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

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

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

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

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

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

included herein all of such omitted real and personal property required by law to be included herein, to the best of

his knowledge and belief.











4 Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 Lands Exclusive of 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 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
						Dollars	Dollars							
Albin H. Nelson		NE 1/4 of NE 1/4 Lot 1	4	145	31	14		168		168	56		56	
Amy Fuhrman		NW 1/4 of NE 1/4				40	400		400	133		133		
Albert G. Fuhrman		SE 1/4 of NE 1/4				40	400	60	460	150		153		
Arthur N. Jondahl		NE 1/4 of NW 1/4 " 3				43	430		430	143		143		
"		NW 1/4 of NW 1/4 " 4				42	430	300	730	227		243		
O.A. Benjamin		SW 1/4 of NW 1/4				40	400	360	760	233		253		
"		SE 1/4 of NW 1/4				40	400	300	700	133		133		
Alie L. Lundrigan		NE 1/4 of SW 1/4				40	400	90	490	158		163		
Walter T. Brown		NW 1/4 of SW 1/4				40	400	180	580	183		193		
Josephine E. Lind		SW 1/4 of SW 1/4				40	400	150	550	133		133		
"		SE 1/4 of SW 1/4				40	400		400	133		133		
Lars Hjelmstad		NE 1/4 of SE 1/4				40	400		400	133		133		
Alie L. Lundrigan		NW 1/4 of SE 1/4				40	400		400	133		133		
Geo. H. Sanderson		SW 1/4 of SE 1/4				40	400		400	133		133		
Lars Hjelmstad		SE 1/4 of SE 1/4				40	400	420	820	250		273		
						580	5828	1410	7238	2331		2408		
								350	7003					

5 Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 Lands Exclusive of 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 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
						Dollars	Dollars							
J.E. Lundrigan		NE 1/4 of NE 1/4 Lot 1	5	145	31	41	410		410	137		137		
Clarence M. Taylor		NW 1/4 of NE 1/4 " 2				38	370		370	123		123		
Chris Burns		SW 1/4 of NE 1/4				39	390		390	130		130		
"		SE 1/4 of NE 1/4				39	400		400	133		133		
Clarence M. Taylor		NE 1/4 of NW 1/4 " 3				36	540		540	180		180		
"		NW 1/4 of NW 1/4 " 4				33	330		330	110		110		
Done V. Wardner		SW 1/4 of NW 1/4				38	585	240	825	262		275		
Swan Ekstrom		SE 1/4 of NW 1/4				39	390	50	440	130		130		
Andrew J. Carlson		NE 1/4 of SW 1/4				39	390		390	130		130		
Swan Ekstrom		NW 1/4 of SW 1/4				39	390	540	930	280		310		
Betty Johnson		SW 1/4 of SW 1/4				39	400	180	580	183		193		
Andrew J. Carlson		SE 1/4 of SW 1/4				39	400	660	1060	317		353		
Emma Wengler		NE 1/4 of SE 1/4				39	440		440	147		147		
Peter M. Moe		NW 1/4 of SE 1/4				39	400		400	133		133		
"		SW 1/4 of SE 1/4				39	400	630	1030	308		343		
Oliver Gamache		SE 1/4 of SE 1/4				39	480	150	630	210		220		
						623	6115	2430	8545	2913		3047		



6 Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Helmer Hanson		NE 1/4 of NE 1/4			Lot 1	6	145	31	33	80	460		460	153	153	153
Louis Norenberg		NW 1/4 of NE 1/4			" 2				35	57	540		540	180	180	180
"		SW 1/4 of NE 1/4							40		600	480	200	1080	333	360
Helmer Hanson		SE 1/4 of NE 1/4							40		600	480	100	1080	333	360
E. D. Boyce		NE 1/4 of NW 1/4			" 3				37	34	370		370	123	123	123
Ahlet F. Christensen		NW 1/4 of NW 1/4			" 4				38	74	580	400	980	327	327	353
E. D. Boyce		SW 1/4 of NW 1/4			" 5				37	60	380		380	127	127	127
"		SE 1/4 of NW 1/4							40		400		400	133	133	133
Martin Anderson		NE 1/4 of SW 1/4			" 6				50	75	610	1320	1930	570	570	643
"		NW 1/4 of SW 1/4									1100		1710			
"		SW 1/4 of SW 1/4														
"		SE 1/4 of SW 1/4														
M. N. Mingghar		NE 1/4 of SE 1/4							40		400		400	133	133	133
Lettie Anderson		NW 1/4 of SE 1/4							40		400		400	133	133	133
Francis Mettel		SW 1/4 of SE 1/4			" 7				54	85	660		660	220	220	220
Mathew N. Mingghar		SE 1/4 of SE 1/4							40		400	1200	1600	467	467	533
									528	65	6400	3360	10360	3232	3232	3451
											3600		10000	3333		

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
						Acres	100ths		True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Nels Monsebraten		NE 1/4 of NE 1/4			Less 1 ac.	7	145	31	39		468		468	156	156	156
"		NW 1/4 of NE 1/4			Lot 1				24		240		240	80	80	80
"		SW 1/4 of NE 1/4			" 2				44	75	628	540	1078	359	359	389
"		SE 1/4 of NE 1/4														
Elmer E. Drew		NE 1/4 of NW 1/4			" 7				8	50	80		80	27	27	27
Eleanor M. Andersen		NW 1/4 of NW 1/4			" 8				12		144	1200	1344	381	381	448
"		SW 1/4 of NW 1/4														
"		SE 1/4 of NW 1/4														
Elmer E. Drew		SW 1/4 of SW 1/4			" 6				24	25	270	240	510	157	157	170
First Natl. Bk. Fronton		SE 1/4 of SW 1/4			" 5				20	50	240	130	370	130	130	140
C. M. Johnson		NE 1/4 of SE 1/4			" 3				43	25	576	120	696	205	205	212
"		NW 1/4 of SE 1/4														
Robt. Jarvis		SW 1/4 of SE 1/4			" 4				35	50	420	120	540	173	173	190
"		SE 1/4 of SE 1/4							40		480		480	160	160	160
									291	75	3486	2000	5486	1828	1828	1962



Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 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	
						Dollars	Cents		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate						
<i>Ira C. Meadowcroft</i>		NE 1/4 of NE 1/4	8	145	31	40		400		400		133	133	133		
"		NW 1/4 of NE 1/4				40		400	270	100	325	670	100	242	269	229
<i>D. Jones</i>		SW 1/4 of NE 1/4				40		400		400		133	133	133		
<i>Ernest Agreen</i>		SE 1/4 of NE 1/4				40		400	600	500	1000	900	300	300	335	335
<i>Robt. Jarvis &amp; J. E. Lundrigan</i>		NE 1/4 of NW 1/4				40		400		400		133	133	133		
"		NW 1/4 of NW 1/4				40		400		400		133	133	133		
"		SW 1/4 of NW 1/4				40		400		400		133	133	133		
<i>D. Jones</i>		SE 1/4 of NW 1/4				40		400		400		133	133	133		
<i>G. O. Parish</i>		NE 1/4 of SW 1/4				40		400		400		133	133	133		
"		NW 1/4 of SW 1/4				40		400		400		133	133	133		
<i>John R. Sjader</i>		SW 1/4 of SW 1/4				40		400		400		133	133	133		
<i>Erisk Berg</i>		SE 1/4 of SW 1/4				39	71	400		400		133	133	133		
<i>Chas. J. Hansley</i>		NE 1/4 of SE 1/4				98	76	990	360	300	1350	430	430	450		
"		NW 1/4 of SE 1/4														
"		SW 1/4 of SE 1/4														
"		SE 1/4 of SE 1/4														
<i>R. Hansley</i>		10 ac. of SE 1/4			10		100		100		93	33	33			
"		N 1/2 N 1/2 of SE 1/4			40		400		150	150	550	550	183	193		
					628	47	6290		1400		7900	100	183	193		
									1275		1565	250	250	2562		

Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928. 9

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 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
						Dollars	Cents		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
<i>Mark L. Burns</i>		NE 1/4 of NE 1/4	9	145	31	40		400		400		133	133	133	
<i>Carl Gehlke</i>		NW 1/4 of NE 1/4				40		400	300	250	650	217	233	233	
<i>Mark L. Burns</i>		SW 1/4 of NE 1/4				40		400	1440	1200	1840	533	613	613	
"		N 1/2 SE 1/4 less 10 ac. to Cass Lake Cemetery				70		700		700	700	233	233	233	
		NE 1/4 of NW 1/4													
		NW 1/4 of NW 1/4													
<i>Chas. A. Morgan</i>		SW 1/4 of NW 1/4				40		400		400		133	133	133	
		SE 1/4 of NW 1/4													
<i>Mark L. Burns</i>		NE 1/4 of SW 1/4				40		400		400		133	133	133	
<i>Augusta P. Morgan</i>		NW 1/4 of SW 1/4				40		400		400		133	133	133	
<i>Ernest Agreen</i>		SW 1/4 of SW 1/4				36	97	370		370		123	123	123	
		SE 1/4 of SW 1/4													
<i>Unknown</i>		SE 1/4 NW 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													
						346	97	3470	1940	1450	4920	1638	1734	1734	











Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
						Value of Buildings and Other Structures Dollars	Value of Machinery Permanently Attached to Real Estate Dollars								
<i>Jan. Becker</i>	<i>14072</i>	NE 1/4 of NE 1/4	<i>14</i>	<i>145</i>	<i>31</i>	<i>40</i>	<i>400</i>	<i>480</i>	<i>880</i>	<i>267</i>	<i>293</i>	<i>293</i>	<i>293</i>		
		NW 1/4 of NE 1/4													
		SW 1/4 of NE 1/4													
		SE 1/4 of NE 1/4													
<i>John Lindros &amp; Gust Westlund</i>		NE 1/4 of NW 1/4	<i>Lot 4 less Ry. Rt. Wy.</i>	<i>36</i>	<i>75</i>	<i>370</i>	<i>370</i>	<i>370</i>	<i>123</i>	<i>123</i>	<i>123</i>	<i>123</i>	<i>123</i>		
		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															
			<i>76</i>	<i>75</i>	<i>770</i>	<i>488</i>	<i>1150</i>	<i>390</i>	<i>416</i>	<i>416</i>	<i>416</i>	<i>416</i>			

Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928. 15

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 Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
						Value of Buildings and Other Structures Dollars	Value of Machinery Permanently Attached to Real Estate Dollars								
	<i>3</i>	NE 1/4 of NE 1/4	<i>15</i>	<i>145</i>	<i>31</i>	<i>40</i>	<i>400</i>	<i>150</i>	<i>550</i>	<i>183</i>	<i>183</i>	<i>183</i>	<i>183</i>		
		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															
			<i>40</i>	<i>400</i>	<i>150</i>	<i>550</i>	<i>183</i>	<i>183</i>	<i>183</i>	<i>183</i>	<i>183</i>	<i>183</i>			

*Vill. of Cass Lake*

*Exempt*

~~40 400 150 550 183~~

~~40 400 150 550 183~~



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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS								
						True and Full Value of Lands Exclusive of Structures and Improvements	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 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						
Nellie Lydick	7	NE 1/4 of NE 1/4	16	145	31														
		NW 1/4 of NE 1/4 Less Plat & Ry			25.86	390			390	130	130	130							
		SW 1/4 of NE 1/4																	
		SE 1/4 of NE 1/4																	
Olianna Collins		E 1/2 of Lot 1 less Ry.			18.57	255	396		651	195	195	217							
Nellie Lydick		NE 1/4 of NW 1/4			40	600	1500		2100	617	617	700							
John Shook		NW 1/4 of NW 1/4 W 1/2 of W 1/2 of Lot 1 less Ry.			9.23	135	250		385	128	128	145							
Nellie Lydick		SW 1/4 of NW 1/4 Lot 2			38.36	570			570	190	190	190							
"		SE 1/4 of NW 1/4 Less Ry. Rt. Wy. & y.			24	360			360	120	120	120							
Frank L. Gorenflo		E 1/2 of W 1/2 of Lot 1 less Ry.			9.23	135	150		285	150	150	120							
Nellie Lydick		NE 1/4 of SW 1/4 Less S. N. Ry. Rt. Wy.			10	150			150	50	50	50							
"		NW 1/4 of SW 1/4 Less 4 Ac.			36	540			540	180	180	180							
Philip O. Partridge		SW 1/4 of SW 1/4			40	400			400	133	133	133							
Herman Farmers Mut. Ins. Co.		SE 1/4 of SW 1/4 Less Ry			36.66	370			370	123	123	123							
Wm. H. Brooks		27 A. of N 1/2 of Sw - E. of S. N. Ry.			27	405	30		435	143	143	145							
		NE 1/4 of SE 1/4																	
		NW 1/4 of SE 1/4																	
Herman Farmers Mut. Ins. Co.		SW 1/4 of SE 1/4			40	400			400	133	133	133							
Cass Lake Silver Slack Fox Co.		SE 1/4 of SE 1/4			40	400	2160		2560	793	793	853							
Philip O. Partridge		Part of N. W. 1/4 of Sw 1/2 So. of Creek			4	40			40	13	13	13							
					398.91	5150	150		5300	1733	1733	1983							
									9716	3099	3099	3237							

Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS								
						True and Full Value of Lands Exclusive of Structures and Improvements	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 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						
Nettie Wrayge	3	NE 1/4 of NE 1/4 W 30 A. of Lot 1	17	145	31	32.26	320	120	440	140	140	147							
"		NW 1/4 of NE 1/4 Lot 2 less Ry.			41.20	410			410	137	137	137							
Solfert Solverson		SW 1/4 of NE 1/4 " 7 less Ry. Rt. Wy.			72.96	730			730	243	243	243							
"		SE 1/4 of NE 1/4 " 8 " " "																	
Christ Wrayge, jr.		E. 10 A. of NE 1/4 NE 1/4			10	100			100	33	33	33							
Nettie Wrayge		NE 1/4 of NW 1/4 Lot 3 less Ry.			43.40	430			430	148	148	148							
Robt. Jarvis		NW 1/4 of NW 1/4 " 4 " 41.12 Ac.			4.65	50			50	17	17	17							
Michael Gannon		SW 1/4 of NW 1/4 " 5 " Ry.			31.18	310			310	103	103	103							
"		SE 1/4 of NW 1/4 " 6 " "			33.30	330			330	110	110	110							
Chas. Whitman		41.12 A. of Lot 4			41.12	410	108		518	170	170	177							
Michael Gannon		NE 1/4 of SW 1/4			40	400			400	133	133	133							
Napoleon La Fontaine & Robt. Jarvis		NW 1/4 of SW 1/4			40	400			400	133	133	133							
Ernest Flemming		SW 1/4 of SW 1/4			40	400			400	133	133	133							
Jacob Woerner		SE 1/4 of SW 1/4			40	400	68		468	150	150	153							
Frank Martins		NE 1/4 of SE 1/4			40	400	400		800	267	267	267							
Michael Gannon		NW 1/4 of SE 1/4			40	400			400	133	133	133							
Michael Ford		SW 1/4 of SE 1/4			40	400			400	133	133	133							
Philip O. Partridge		SE 1/4 of SE 1/4			40	400			400	133	133	133							
					630.07	6290	300		6590	2177	2177	2194							



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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			
														True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate
Mr. Emma Jarvis	3	NE 1/4 of NE 1/4 Lot 5 Sec. 18 Twp. 145 R. 31	18	145	31	44	96	450			450	150	150			
"		NW 1/4 of NE 1/4 " 6 " " "				41	18	410			410	137	137			
Johannes Warner		SW 1/4 of NE 1/4 " 9 " " "				35	99	360	450		360	120	120			
Napoleon La Fountain + Robt. Jarvis		SE 1/4 of NE 1/4 " 10 " " "				32	01	320			320	107	107			
Mrs. J. B. Schaeffer		NE 1/4 of NW 1/4 " 7 " " "				40	43	400			400	133	133			
Martin R. Smith		NW 1/4 of NW 1/4 " 1 " " "				31	97	320	-50		380	123	123			
A. B. Swindlehurst		SW 1/4 of NW 1/4 " 2 " " "				34	75	350			350	117	117			
"		SE 1/4 of NW 1/4 " 8 " " "				39	57	400			400	133	133			
Cass Co. State Bank		NE 1/4 of SW 1/4 " " " "				40		400			400	133	133			
Solomon Richards		NW 1/4 of SW 1/4 " 3 " " "				34	85	350			350	117	117			
"		SW 1/4 of SW 1/4 " 4 " " "				34	95	350	100		450	150	150			
Cass Co. St. Bk.		SE 1/4 of SW 1/4 " " " "				40		400			400	133	133			
Johannes Warner		NE 1/4 of SE 1/4 " " " "				40		400			400	133	133			
"		NW 1/4 of SE 1/4 " " " "				40		400			400	133	133			
Frank Maebius		SW 1/4 of SE 1/4 " " " "				40		400	400		800	267	293			
John Warner		SE 1/4 of SE 1/4 " " " "				40		400	400		800	267	293			
						610	66	6100	1140		7250	2353	2416			

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS				
						Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars			
														True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate
H. N. Harding	3	NE 1/4 of NE 1/4 " 19 Twp. 145 R. 31	19	145	31	40		400			400	133	133			
Josephine Lyons		NW 1/4 of NE 1/4 " " " "				40		400			400	133	133			
"		SW 1/4 of NE 1/4 " " " "				40		400			400	133	133			
Charles Penrice		SE 1/4 of NE 1/4 " " " "				40		400			400	133	133			
Joseph Schaut		NE 1/4 of NW 1/4 " " " "				40		400			400	133	133			
Edward E. Olson		NW 1/4 of NW 1/4 Lot 1 " " " "				35	55	360			360	120	120			
Halver E. Forvel		SW 1/4 of NW 1/4 " 2 " " "				36	66	370			370	123	123			
W. W. Connor		SE 1/4 of NW 1/4 " " " "				40		400			400	133	133			
Emil Erlandson		NE 1/4 of SW 1/4 " " " "				40		600			600	200	200			
Wm. Smith		NW 1/4 of SW 1/4 " 3 " " "				39	77	570			570	190	190			
"		SW 1/4 of SW 1/4 " 4 " " "				38	88	585	225		810	270	285			
"		SE 1/4 of SW 1/4 " " " "				40		600			600	200	200			
Ernest Flemming		NE 1/4 of SE 1/4 " " " "				40		600			600	200	200			
Emil Erlandson		NW 1/4 of SE 1/4 " " " "				40		500			500	167	167			
"		SW 1/4 of SE 1/4 " " " "				40		600	30		630	208	210			
"		SE 1/4 of SE 1/4 " " " "				40		600	25		625	208	210			
						628	86	7785	350		8085	2676	2693			



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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
Philip O. Partridge	3	NE 1/4 of NE 1/4	20	145	31	40		400		400	133	133	133	133	
Michael Fode		NW 1/4 of NE 1/4				40		400		400	133	133	133	133	
Eugene N. Craig		SW 1/4 of NE 1/4				40		400		400	133	133	133	133	
Philip O. Partridge		SE 1/4 of NE 1/4				40		400		400	133	133	133	133	
Sab. Cause - grain		NE 1/4 of NW 1/4				40		400		460	133	133	133	133	
"		NW 1/4 of NW 1/4				40		400		400	133	133	133	133	
Robt. Jarvis		SW 1/4 of NW 1/4				40		400		400	133	133	133	133	
Hans Kling		SE 1/4 of NW 1/4				40		400		400	133	133	133	133	
Joe. K. McDowell		NE 1/4 of SW 1/4				40		600		600	200	200	200	200	
Dan C. Neff		NW 1/4 of SW 1/4				40		500		500	167	167	167	167	
"		SW 1/4 of SW 1/4				40		600	60	660	217	217	220	220	
Joe. K. McDowell		SE 1/4 of SW 1/4				40		600	30	630	208	208	210	210	
Anna D. Schuter		NE 1/4 of SE 1/4				40		400	-25	375	158	158	163	163	
"		NW 1/4 of SE 1/4				40		400		400	133	133	133	133	
Edwin E. Ryhe		SW 1/4 of SE 1/4				40		400		400	133	133	133	133	
"		SE 1/4 of SE 1/4				40		400		400	133	133	133	133	
						640		7100	180	7280	2413	2413	2423	2423	

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
						Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
									True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
	3	NE 1/4 of NE 1/4	21	145	31										
		NW 1/4 of NE 1/4													
		SW 1/4 of NE 1/4													
		SE 1/4 of NE 1/4													
C. H. Jones		NE 1/4 of NW 1/4				36	94	370		370	123	123	123	123	
"		NW 1/4 of NW 1/4				40		400		400	133	133	133	133	
Geo. Halverson		SW 1/4 of NW 1/4				40		400	30	430	143	143	143	143	
"		SE 1/4 of NW 1/4				31	44	310		310	103	103	103	103	
"		That part of SE 1/4 NW 1/4 lying E. of Ry.				5	50	50		50	17	17	17	17	
Geo. H. Sanderson		NE 1/4 of SW 1/4				36	95	370		370	123	123	123	123	
"		NW 1/4 of SW 1/4				40		400		400	133	133	133	133	
"		SW 1/4 of SW 1/4				40		400		400	133	133	133	133	
"		SE 1/4 of SW 1/4				36	95	370		370	123	123	123	123	
Martin Monson Jr.		NE 1/4 of SE 1/4				40		400	720	1120	333	333	333	333	
"		NW 1/4 of SE 1/4				40		400	600	1000	133	133	133	133	
"		SW 1/4 of SE 1/4				40		400		400	133	133	133	133	
"		SE 1/4 of SE 1/4				40		400		400	133	133	133	133	
						407	78	4670	950	5420	1765	1765	1765	1765	







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.

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

NE 1/4 of NE 1/4  
NW 1/4 of NE 1/4  
SW 1/4 of NE 1/4  
SE 1/4 of NE 1/4

NE 1/4 of NW 1/4  
NW 1/4 of NW 1/4  
SW 1/4 of NW 1/4  
SE 1/4 of NW 1/4

NE 1/4 of SW 1/4  
NW 1/4 of SW 1/4  
SW 1/4 of SW 1/4  
SE 1/4 of SW 1/4

NE 1/4 of SE 1/4  
NW 1/4 of SE 1/4  
SW 1/4 of SE 1/4  
SE 1/4 of SE 1/4

Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 handwritten entries for C.M. Taylor, Oscar C. Sells, Chris Burns, and M. C. Pettis.

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

C.M. Taylor  
Oscar C. Sells

Chris Burns  
C.M. Taylor  
M. C. Pettis

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

204 60 2130 100 2230 743



Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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	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				
Geo. H. Sanderson	3	NE 1/4 of NE 1/4	28	145	31	40	400		400	133	133	133	
Pete O. Bell		NW 1/4 of NE 1/4				40	400		400	133	133	133	
		SW 1/4 of NE 1/4											
		SE 1/4 of NE 1/4											
"		NE 1/4 of NW 1/4				36	98	370	300	1370	457	357	523
		NW 1/4 of NW 1/4											
		SW 1/4 of NW 1/4											
		SE 1/4 of NW 1/4				36	98	370		370	123	123	123
Clay Parsons		All w.g. S. 71 Ry g. NE 1/4 SW 1/4				8		80		80	27	27	27
Earl Phillips		NE 1/4 of SW 1/4				28	99	290	300	590	180	180	197
G.D. Mc Kisson		NW 1/4 of SW 1/4				40		600		600	200	200	200
		SW 1/4 of SW 1/4				40		600		600	200	200	200
Clay Parsons		SE 1/4 of SW 1/4				36	99	462	150	1305	387	337	434
		NE 1/4 of SE 1/4											
Earl Phillips		NW 1/4 of SE 1/4				40		400		400	133	133	133
Peter Lindquist		SW 1/4 of SE 1/4				40		400		400	133	133	133
Wilfred Vincent		SE 1/4 of SE 1/4				40		400		400	133	133	133
						427	94	4712	2340	7112	2248	2090	2369

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

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	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			
Emma Muller	3	NE 1/4 of NE 1/4	29	145	31	40	500	600	1100	333		367
"		NW 1/4 of NE 1/4				40	600		600	200		200
"		SW 1/4 of NE 1/4				40	600		600	200		200
"		SE 1/4 of NE 1/4				40	600		600	200		200
"		NE 1/4 of NW 1/4				40		600		600	200	200
Geo. Farley		NW 1/4 of NW 1/4				40		600		600	200	200
Emma Muller		SW 1/4 of NW 1/4				40		600		600	200	200
"		SE 1/4 of NW 1/4				40		600		600	200	200
Peter Duncan		NE 1/4 of SW 1/4				40		600		600	200	200
"		NW 1/4 of SW 1/4				40		600		600	200	200
"		SW 1/4 of SW 1/4				40		600		600	200	200
"		SE 1/4 of SW 1/4				40		600		600	200	200
"		NE 1/4 of SE 1/4				40		600	3520	3120	900	1040
"		NW 1/4 of SE 1/4				40		600	2100	2700	200	200
"		SW 1/4 of SE 1/4				40		600	2100	2700	200	200
"		SE 1/4 of SE 1/4				40		600	2100	2700	200	200
						640		9500	3120	12620	4033	4207



July 14, 1928.

Earl Phillips,  
Assessor Pike Bay Twp.,  
Cass Lake, Minnesota.

Dear Sir:-

In checking over your assessment returns, I find that you did not place values on the following descriptions:

Emma Mullen - NE $\frac{1}{4}$  of NW $\frac{1}{4}$ , Sec. 29 40 acres

Bay-baum-egah-boweak - SE $\frac{1}{4}$  of NW $\frac{1}{4}$ , Sec. 32 40 acres

Peter J. Johnson - Lot 25, Auditor's Plat No. 3

I am enclosing herewith three appraisal cards and would ask that you fill out one for each of the above descriptions and return them as soon as possible. Am enclosing self-addressed envelope for your reply.

Yours very truly,

ELO

County Auditor.



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  
BERT JAMISON, JUDGE OF PROBATE  
JOHN M. GREENE, SURVEYOR  
J. THEO. KLEVEN, CORONER  
E. M. GRANGER, SUPT. OF SCHOOLS

## COUNTY OF CASS

MINNESOTA

WALKER

July 14, 1928.

Office of Auditor

Earl Phillips,  
Assessor Pike Bay Twp.,  
Cass Lake, Minnesota.

Dear Sir:-

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Peter J. Johnson - Lot 25, Auditor's Plat No. 3

I am enclosing herewith three appraisal cards and would ask that you fill out one for each of the above descriptions and return them as soon as possible. Am enclosing self-addressed envelope for your reply.

Yours very truly,

*A. A. Cater*

County Auditor.

ELO

*A. A. Cater Dear Sir there are no  
Buildings on NE  $\frac{1}{4}$  NW  $\frac{1}{4}$  Sec. 29 nor on  
S. E  $\frac{1}{4}$  of NW  $\frac{1}{4}$  Sec 32 and lot 25 I can  
not find it on my Plat No 3. if you  
will mark lot 25 on Plat and  
Return I will try and find it.  
Earl Phillips.*



Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 Lafayette H. Ludwig, Arthur L. Ludwig, William Smith, M. J. Nelson + Orest Nelson, A. J. Swanberg, Martha Birkeland, A. J. Swanberg, William Kirchof.

Assessor's Return of Taxable Real Property in the Town of Pike Bay, 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 Chas. D. Hart, Roy H. Thompson, M. J. Sitzer, Henry + Mathilda Ohngren, Theodore Johnson, Emogene L. Johnson, David F. Foster.



32 Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
						Acres	100ths	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Im- provements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
								True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
D. H. Alwood		NE 1/4 of NE 1/4	32	145	31	40		600	180	780	250	260			
"		NW 1/4 of NE 1/4				40		600	150	750	200	200			
Frank M. Higgin & Geo. Allen, heirs.		SW 1/4 of NE 1/4				40		600		600	200	200			
"		SE 1/4 of NE 1/4				40		600		600	200	200			
Henry Mullen		NE 1/4 of NW 1/4				40		600		600	200	200			
Clark H. Mc Kelvie		NW 1/4 of NW 1/4				40		600		600	200	200			
Bay Baum - egah - boweak.		SW 1/4 of NW 1/4				40		600		600	200	200			
"		SE 1/4 of NW 1/4				40		600		600	200	200			
Mark L. Burns		NE 1/4 of SW 1/4				40		600		600	200	200			
Cass Co., St. Bank		NW 1/4 of SW 1/4				40		600		600	200	200			
N. E. Gondahl		SW 1/4 of SW 1/4				40		500		500	167	167			
Mark L. Burns		SE 1/4 of SW 1/4				40		600		600	200	200			
E. L. Waldron		NE 1/4 of SE 1/4				40		600	30	630	208	208			
"		NW 1/4 of SE 1/4				40		600	25	625	200	200			
"		SW 1/4 of SE 1/4				40		600		600	200	200			
"		SE 1/4 of SE 1/4				40		600		600	200	200			
						640		10100	210	10275	3425	3425			
								4500	175	4675	2225	2225			
								9500		9675	3225	3225			
										9675	3225	3225			
												3239			

Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928. 33

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			
						Acres	100ths	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Im- provements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
								True and Full Value of Land Exclusive of Structures and Improvements Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars						
Wilfred Vincent	3	NE 1/4 of NE 1/4	33	145	31	40		500		500	167	167			
Gust Westlund		NW 1/4 of NE 1/4				40		600		600	200	200			
John P. Nyberg		SW 1/4 of NE 1/4				40		600		600	200	200			
"		SE 1/4 of NE 1/4				40		600		600	200	200			
John Schudtz & Glen Johnston		S 1/2 of S 1/2 of NE 1/4				40		600	180	780	250	260			
Olay Parsons		NE 1/4 of NW 1/4				36	98	555		555	185	185			
Awald R. Rau		NW 1/4 of NW 1/4				40		600	1200	1800	533	600			
"		SW 1/4 of NW 1/4				40		600	1000	1600	533	600			
Andrew J. Cummings		SE 1/4 of NW 1/4				7	40	85		85	28	28			
Awald R. Rau		E 1/2 of SE 1/4 of SW 1/4				20		300		300	100	100			
E. P. Mc Kelvie & C. H. Mc Kelvie		NW 1/4 of SW 1/4				6	96	105		105	35	35			
Martha Maude Weaver		SW 1/4 of SW 1/4				40		600	50	650	217	220			
E. P. Seely		SE 1/4 of SW 1/4				15	50	225		225	75	75			
Hans Kling		All E. 1/2 of Ry. 1/2, SE 1/4 NW 1/4, less Ry.				2	958	375	380	735	225	245			
"		NE 1/4 of SE 1/4, All E. 1/2 of Ry. 1/2 NE 1/4 SW 1/4 less Ry.				30	02	450		450	150	150			
Torgev Haroldson		NW 1/4 of SE 1/4				40		600		600	200	200			
"		SW 1/4 of SE 1/4				40		400		400	133	133			
Olle Haroldson		SE 1/4 of SE 1/4				40		600		600	200	200			
"		SE 1/4 of SE 1/4				40		400		400	133	133			
						626	44	1195	1800	10595	3431	3531			
								8795	1500	10295	3431	3531			











**Assessor's Return of Taxable Real Property in the** Town **of** Pike Bay **, County of Cass, Minn., for the Year 1928.**  
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
						Acres	100ths	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars				
								True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and Other Structures Dollars						True and Full Value of Machinery Permanently Attached to Real Estate Dollars			
		<u>Ah-nung Point</u>																
Chas. Brazier			1	A				100		600		700	280					280
J. H. Hanson			2					100		700		800	320					320
"			3					100				100	40					40
J. C. Curtis + A. J. Starr			4					100				100	40					40
"			5					100				100	40					40
"			6					100				100	40					40
"			7					100				100	40					40
"			8					100				100	40					40
"			9					100				100	40					40
"			10					100				100	40					40
"			11					100	300			400	160					160
"			12					100				100	40					40
J. E. House			13					100		250		350	140					140
J. C. Curtis + A. J. Starr			14					100				100	40					40
"			15					100				100	40					40
"			16					100				100	40					40
"			17					100				100	40					40
"			18					100				100	40					40
"			19					100				100	40					40
"			20					100				100	40					40
								2000		1850		3850	1540					1540

PLATTED

PERSONAL



Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
J. C. Curtis + A. J. Starr		Al-nung Point	21			100			100	40		40
"		"	22			100			100	40		40
"		"	23			100			100	40		40
"		"	24			100			100	40		40
"		"	25			100			100	40		40
"		"	26			100			100	40		40
"		"	27			100			100	40		40
"		"	28			100			100	40		40
"		"	29			100			100	40		40
Newsome Development Co.		"	30			100			100	40		40
J. C. Curtis + A. J. Starr		"	31			100			100	40		40
A. J. Starr		Play Ground				100	2000		100	40		40
"		1/2 int. in Block C				100			100	40		40
"		1/2 " " " C				100			100	40		40
Loew J. Mills		E 1/2 " " " B				100			100	40		40
A. J. Starr + J. C. Curtis		Block D				200			200	80		80
"		W 1/2 int. in " & B				100			100	40		40
						1800	2000		3800	1520		1520

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
Nels O. Helland		Harding Jordahl Addn.		A		15	540		555	222		222
"		"		2		15			15	6		6
"		"		3		15			15	6		6
"		"		4		15			15	6		6
"		"		5		15			15	6		6
Constantine Nurenberg		"		6		62	225		287	115		115
"		"		7		63			63	25		25
Arnold Schwenk		"		8		60	100		160	64		64
Fern H. Kingsley		Bal. of lot		9		25			25	10		10
Albert J. Hole		N. 2 Ac. of		9		50	400		450	180		180
John O. Sather		"		B		15			15	6		6
"		"		2		15			15	6		6
"		"		3		15			15	6		6
Arnold Schwenk		"		4		15	200		215	86		86
Nels O. Helland		"		5		15			15	6		6
Erick Bag		"		6		15			15	6		6
Chas. Richards		"		7		15	150		165	66		66
Nels E. Jordahl		"		8		15			15	6		6
"		"		9		15			15	6		6
						470	1615		2085	834		834



44 Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						True and Full Value of Lands Exclusive of Structures and Improvements	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 as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
Clara L. Burns		Supplemental Plat of Bug-e-zo-we-nig Beach	1	A		300			300	120		120
"			2			200			200	80		80
"			3			400			400	160		160
Lilla Aletta Stevenson			4			400			400	160		160
Nellie Lydick 2/3 + H. S. Kennedy 1/3			5			300	150		450	180		180
Albert J. Hole + Nellie Lydick			6			100	450		550	220		220
"			7			50			50	20		20
Clara L. Burns			1	B		15			15	6		6
"			2			15			15	6		6
Albert J. Hole + Nellie Lydick			3			10			10	4		4
"			4			10			10	4		4
"			5			10			10	4		4
"			6			10			10	4		4
"			7			10			10	4		4
"			8			10			10	4		4
"			9			10			10	4		4
"			10			10			10	4		4
"			11			10			10	4		4
"			12			10			10	4		4
						1880	600		2480	992		992

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						True and Full Value of Lands Exclusive of Structures and Improvements	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 as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
Albert J. Hole + Nellie Lydick		Supplemental Plat of Bug-e-zo-we-nig Beach	13	B		10			10	4		4
"			14			10			10	4		4
Clara L. Burns			15			15			15	6		6
"			16			15			15	6		6
Elizabeth M. Mc Kusick			1	C		75			75	30		30
Albert J. Hole + Nellie Lydick			2			50			50	20		20
"			3			20			20	8		8
"			4			15			15	6		6
"			5			15			15	6		6
"			6			15			15	6		6
"			7			15			15	6		6
"			8			15			15	6		6
"			9			15			15	6		6
"			10			15			15	6		6
"			11			15			15	6		6
"			12			15			15	6		6
Chas. E. Hammond			13			20			20	8		8
Julius Ranney			14			25			25	10		10
Oscar Long			15			50			50	20		20
H. K. Sundin			16			75			75	30		30
						500			500	200		200



46 Assessor's Return of Taxable Real Property in the Town of Pike Bay, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33-1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School or Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						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 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				
Elizabeth Mc Kusick		Supplemental Plat of Bug-e-zo-winning Beach	1	D		500	2000	2500	1000			1000
"			2			350	800	1150	460			460
"			3			350	550	900	360			360
Lorenzo J. Johnson			4			350	550	900	360			360
Albert J. Hole			5			350	700	1050	420			420
Nellie Lydick			6			350		350	140			140
			7			400	350	750	300			300
Albert J. Hole & Nellie Lydick			1	E		100	200	300	120			120
Everett M. Mc Kusick			2			100		100	40			40
"			3			50		50	20			20
Albert J. Hole & Nellie Lydick			4			50		50	20			20
"			5			40		40	16			16
"			6			40		40	16			16
"			7			80		80	12			12
"			8			30		30	12			12
"			9			30		30	12			12
"			10			30		30	12			12
"			11			40		40	16			16
Jean Brash			12			40		40	16			16
						3290	5150	8440	3252			3352

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

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33-1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School or Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						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 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				
Jean Brash		Supplemental Plat of Bug-e-zo-winning Beach	13	E		50		50	20			20
Albert J. Hole & Nellie Lydick			14			50		50	20			20
"			15			100		100	40			40
"			16			100	200	300	120			120
Floyd A. Kuzus			1	F		100		100	40			40
Albert J. Hole & Nellie Lydick			2			100		100	40			40
"			3			50		50	20			20
"			4			50		50	20			20
"			5			40		40	16			16
"			6			40		40	16			16
"			7			40		40	16			16
"			8			30		30	12			12
"			9			30		30	12			12
"			10			30		30	12			12
"			11			40		40	16			16
"			12			40		40	16			16
"			13			50		50	20			20
"			14			50		50	20			20
"			15			100		100	40			40
						1090	200	1290	516			516















