

ASSESSMENT BOOK

FOR THE YEAR

1932

Town of Pine River

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., APR 19 1932.

Eli Erickson Assessor of the Town of Pine River

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the year 1932, 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 appended.

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

H. A. Galen County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1923.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing therein, *** is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

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

Sec. 1989. 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 be liable to list and assess the real and personal property of such company or corporation in which he or she is an owner, partner, or receiver, or which is controlled by him or her.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited in any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his father, or if the person having such property is a widow, by her husband, or if she is a widow, by the executor or administrator.

4. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

5. The property of a body politic or corporate, by the proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent thereof.

7. The property of manufacturers and others in the hands of a manufacturer, by each agent in the name of the principal, or manufacturer.

8. The property of manufacturers and others in the hands of a manufacturer, by each agent in the name of the principal, or manufacturer.

Sec. 2002. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the town, city, 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 and assessed in the town, city, or district where he or she is engaged in such business, and designated to be transported out of this state shall be assessed in the town, city, or district where it is to be transported.

Sec. 2006. Taxes thereon. The tax on the property of the owner of the land or of the state as other taxes are paid, shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2007. Farm property of non-resident. When the owner of any farm property in this state is a non-resident, the tax on such property shall be assessed in the town or district where the farm is situated; provided, that if the land is owned by a partnership, the tax shall be assessed in the town or district in which the principal place of business of such farm is located.

Sec. 2010. Household goods. All household goods and personal property used by the owner for personal and domestic purposes shall be listed and assessed in the district where the same are usually kept.

Sec. 2013. Elevators, etc., on railroad. All elevators and warehouses, and other structures, and all other property owned by any railroad company which are not in good faith owned by such company shall be assessed in the town or district where situated, in the name of the owner, if known, and, if not known, as owner unknown.

Sec. 2014. Electric light and power companies. The property of electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed in the principal place of business of such company as located.

Sec. 2015. Electric light and power companies having a fixed situs in any city, village or town, shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2016. Estates of decedents. The personal property of the estate of a decedent shall be listed and assessed at the place of listing at the time of his death.

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

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of any real estate in this state, or any personal property in the hands of an assignee or receiver, shall be assessed in the county where the property is situated on May 1 of each year in the county, or in the county where the property is situated on July 1 of each year in the county, if the property is moved from one county to another county in this state between said dates.

Sec. 2018. Where listed in case of doubt. In case of doubt as to where the property shall be listed, the assessor shall be guided by the following rules:

1. Where the property is situated in the hands of the owner, or of any other person, company, or corporation, it shall be listed in the county where the owner, or other person, company, or corporation, resides.

2. Where the property is situated in the hands of a partner or agent of a firm or company, it shall be listed in the county where the firm or company has its principal place of business.

3. Where the property is situated in the hands of a receiver, it shall be listed in the county where the receiver resides.

4. Where the property is situated in the hands of a manufacturer, it shall be listed in the county where the manufacturer resides.

5. Where the property is situated in the hands of a non-resident, it shall be listed in the county where the property is situated.

6. Where the property is situated in the hands of a partnership, it shall be listed in the county where the principal place of business of the partnership is located.

7. Where the property is situated in the hands of a firm or company, it shall be listed in the county where the firm or company has its principal place of business.

8. Where the property is situated in the hands of a receiver, it shall be listed in the county where the receiver resides.

9. Where the property is situated in the hands of a manufacturer, it shall be listed in the county where the manufacturer resides.

10. Where the property is situated in the hands of a non-resident, it shall be listed in the county where the property is situated.

11. Where the property is situated in the hands of a partnership, it shall be listed in the county where the principal place of business of the partnership is located.

12. Where the property is situated in the hands of a firm or company, it shall be listed in the county where the firm or company has its principal place of business.

13. Where the property is situated in the hands of a receiver, it shall be listed in the county where the receiver resides.

14. Where the property is situated in the hands of a manufacturer, it shall be listed in the county where the manufacturer resides.

15. Where the property is situated in the hands of a non-resident, it shall be listed in the county where the property is situated.

16. Where the property is situated in the hands of a partnership, it shall be listed in the county where the principal place of business of the partnership is located.

17. Where the property is situated in the hands of a firm or company, it shall be listed in the county where the firm or company has its principal place of business.

18. Where the property is situated in the hands of a receiver, it shall be listed in the county where the receiver resides.

19. Where the property is situated in the hands of a manufacturer, it shall be listed in the county where the manufacturer resides.

20. Where the property is situated in the hands of a non-resident, it shall be listed in the county where the property is situated.

21. Where the property is situated in the hands of a partnership, it shall be listed in the county where the principal place of business of the partnership is located.

22. Where the property is situated in the hands of a firm or company, it shall be listed in the county where the firm or company has its principal place of business.

23. Where the property is situated in the hands of a receiver, it shall be listed in the county where the receiver resides.

24. Where the property is situated in the hands of a manufacturer, it shall be listed in the county where the manufacturer resides.

25. Where the property is situated in the hands of a non-resident, it shall be listed in the county where the property is situated.

Assessor's Return of Exempt Real Property in the Town of Pine River County of Cass, Minnesota, for the Year 1932.

Assessor's Return of Exempt Real Property in the Town of Pine River County of Cass, Minnesota, for the Year 1932.

NAMES OF OWNERS	No. Sch. Dist.	DESCRIPTION				FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS		
		SUBDIVISION	Sec. or Lot	Town or Block	Range		No. of Acres	STRUCTURES AND IMPROVEMENTS				Assessed Value of Lands including all Structures, Improvements and Machinery	
								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 Permittedly Attached to Real Estate			
State of Minn. (Dep't of Rural Credit)	19	Unplatted											
" " " " "	19	NE 1/4 of NE 1/4	25	138	30	40		225		75	155.		
" " " " "	19	NW 1/4 of NE 1/4				40		240		80	116.		
" " " " "	19	SW 1/4 of NE 1/4				40		420		140	200		
" " " " "	19	SE 1/4 of NE 1/4				40	1125	276	1401	467	✓		
" " " " "	Un.	SW 1/4 of NE 1/4	31	138	30	40		240		80	116		
" " " " "	14	NE 1/4 of NE 1/4	32	138	30	40		240		80	110.		
" " " " "	14	NW 1/4 of NE 1/4				40		240	900	1140	380	✓	
								1881	2025	3906	1302	✓	
								5256	3770	8976	2992	✓	

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS	
							True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS				Assessed Value of Lands including all Structures, Improvements and Machinery
								True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permittedly Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery		
School District 14	7 ac. of NW 1/4 of SW 1/4	22	138	30		School	42	27000	27042	9014		
Pine River Township	2 ac. of SE 1/4 of NW 1/4	"	"	"		Cemetery	30		30	10		
Northern Gospel Mission	100' x 150' of SE 1/4 of NW 1/4	"	"	"		Church	12	825	837	279		
Pine River Township	1 rod X 55 rods N side of SE 1/4 of NW 1/4	"	"	"		road to cemetery	12		12	4		
								96	27825	27921	9309	

Assessor's Return of Exempt Real Property in the _____ of _____ County of _____, Minnesota, for the Year 1932.

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.
 Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

NAMES OF OWNERS	SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS				REMARKS
							True and Full Value of Lands Exclusive of Structures and Improvements Dollars	Structures and Improvements 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	

PINE RIVER TWP

<p><u>UNPLATTED</u></p> <p>Land Pledge + 123.30% + 22.10% = 223.30 = 122.10 Dec. 35% = 145.14% = 79.37% of Inf. Pl. Valuations</p>	<p><u>PLATTED</u></p> <p>Land Pledge + 107.70 = 100.00 = 207.70 Dec 35% = 65.00% = 135.00% of Inf. Pl. Valuations</p>
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NAMES OF OWNERS	No. of School District	SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	ASSESSOR'S VALUATIONS			EQUALIZED VALUATIONS		
								Structures and Improvements 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 the Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
2. J. Nash	14	NE 1/4 of NE 1/4 Lot 1	1	138	30	40.02	120		120	40			58
"		NW 1/4 of NE 1/4 " 2				40.06	120		120	40			58
"		SW 1/4 of NE 1/4				40	120		120	40			58
"		SE 1/4 of NE 1/4				40	120		120	40			58
"		NE 1/4 of NW 1/4 " 3				40.10	120		120	40			58
J. E. Davies		NW 1/4 of NW 1/4 " 4				40.14	120		120	40			58
"		SW 1/4 of NW 1/4 " 5				57.50	174		174	58			84
2. J. Nash		SE 1/4 of NW 1/4				40	120		120	40			58
Bankers Joint Stock Land Bk., Milwaukee		NE 1/4 of SW 1/4 " 7				43.50	360		360	120			174
"		NW 1/4 of SW 1/4											
St. Paul & Chicago Ry. Co.		SW 1/4 of SW 1/4 " 9				28.45	165		165	55			80
Bankers Joint Stock Land Bk., Milwaukee		SE 1/4 of SW 1/4 " 8				40	330		330	110			160
Fred G. Smith		NE 1/4 of SE 1/4				40	120		120	40			58
"		NW 1/4 of SE 1/4				40	120		120	40			58
"		SW 1/4 of SE 1/4				40	120		120	40			58
"		SE 1/4 of SE 1/4				40	120		120	40			58
						609.77	2229		2349	743			1136
							2349		788				

Do not record paper

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/4 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Land, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

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Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Gustav R. Schuman, Daisy A. Shabes, Caryl H. Boyer, Florence H. Foulk, Frank E. Foulk, John J. Allen, Hugh H. Bishop, etc.

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Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Alma Burgess, Florence H. Foulk, Thos. H. Francis, Frank E. Foulk, Norman E. Broader, Geo. W. Lycks, J.D. Barnes, Henry W. Barnes, J.D. Barnes, etc.

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

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FORM 4

Table with columns: NAMES OF OWNERS, No. of School District, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Lands), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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Walker, Minn.:

April 27

1932

DEAR SIR,

Ed Erickson:

Change acreage on Sec 4780

Sec 21-138-30 to $36 \frac{90}{100}$ acres
of 3¹⁰ acres Reg.

Just send on
this says C.A.S.

Yours very truly,

A. A. CATER, County Auditor,
Cass County, Minn.

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Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Ada Lincoln Miller, Herbert B. Oliver, Albert Eastvold, Melbert Pederson, Colman O. Hood, and Albert Eastvold.

2581
2481

283

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.
Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town 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 the 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					
Merle Erickson	14	NE 1/4 of NE 1/4	23	138	30	40	372		372	124			180	
Ld. & Carrie J. Emery		NW 1/4 of NE 1/4				40	330		330	110			160	
"		SW 1/4 of NE 1/4				40	450		450	150			218	
Merle Erickson		SE 1/4 of NE 1/4				40	372	143	515	150			178	
Ld. & Carrie J. Emery		NE 1/4 of NW 1/4				40	240		240	80			116	
"		NW 1/4 of NW 1/4				40	240		240	80			116	
"		SW 1/4 of NW 1/4				40	470	857	1327	468			442	
"		SE 1/4 of NW 1/4				40	324	1086	1410	104			151	
D.C. Rice		NE 1/4 of SW 1/4				40	330		330	110			160	
Lucy E. Pederson		NW 1/4 of SW 1/4				40	240		240	80			116	
"		SW 1/4 of SW 1/4				40	479	476	955	310			318	
D.C. Rice		SE 1/4 of SW 1/4				40	479	600	1079	470			445	
Leonard Clark Emery		NE 1/4 of SE 1/4				40	240		240	80			116	
D.C. Rice		NW 1/4 of SE 1/4				40	300		300	100			145	
"		SW 1/4 of SE 1/4				40	285		285	95			138	
Leonard Clark Emery		SE 1/4 of SE 1/4				40	300		300	100			145	
						640	4893	2940	7833	2611			3144	

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.
Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town 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 the 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					
Henry Rush	19	NE 1/4 of NE 1/4	24	138	30	40	294		294	98			142	
J.B. Hestevick		NW 1/4 of NE 1/4				40	240		240	80			116	
Henry Rush		SW 1/4 of NE 1/4				40	240		240	80			116	
"		SE 1/4 of NE 1/4				40	374	393	767	251			256	
J.B. Hestevick	14	NE 1/4 of NW 1/4				40	240		240	80			116	
H. S. Gilbert		NW 1/4 of NW 1/4				40	240		240	80			116	
J.B. Hestevick		SW 1/4 of NW 1/4				40	240		240	80			116	
"		SE 1/4 of NW 1/4				40	288		288	96			139	
Mrs. Evelyn Evans & F. Z. Rowell		NE 1/4 of SW 1/4				40	372		372	124			180	
"		NW 1/4 of SW 1/4				40	240		240	80			116	
"		SW 1/4 of SW 1/4				40	375		375	125			181	
"		SE 1/4 of SW 1/4				40	523	1350	1873	537			624	
Henry Rush	19	NE 1/4 of SE 1/4				40	240		240	80			116	
"		NW 1/4 of SE 1/4				40	270		270	90			131	
H. S. Gilbert		SW 1/4 of SE 1/4				40	294		294	98			142	
"		SE 1/4 of SE 1/4				40	270		270	90			131	
						640	4461	4450	6207	2069			2738	

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932. Unplatted Real Estate—Assessed at 33 1/2 per cent of True and Full Value.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value of Land), EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

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

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (Subdivision, Sec., Town, Range), ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

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

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (Subdivision, Sec., Town, Range), ASSESSOR'S VALUATIONS (True and Full Value, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by County Board, Assessed Value as Equalized by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.
Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

FORM 4

NAMES OF OWNERS	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	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 the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
							True and Full Value Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures					
H.D. Rancier	14	NE 1/4 of NE 1/4	33	138	30	37 45	276	36	310	78		103	
"		NW 1/4 of NE 1/4	"	"	"	33 75	174		174	58		84	
"		SW 1/4 of NE 1/4				40	240		240	80		116	
"		SE 1/4 of NE 1/4				40	325	36	363	90		121	
Thos. J. McCabe		NE 1/4 of NW 1/4				40	653	429	1082	330		361	
Harry Miller		NW 1/4 of NW 1/4				40	270		270	90		131	
Andrew Esping		SW 1/4 of NW 1/4				40	270		270	90		131	
Thos. J. McCabe		SE 1/4 of NW 1/4				40	240		240	80		116	
Frank Swift	19	NE 1/4 of SW 1/4				40	240		240	80		116	
C.M. Swift		NW 1/4 of SW 1/4				40	276		276	92		134	
"		SW 1/4 of SW 1/4				40	470	357	827	258		276	
Frank Swift		SE 1/4 of SW 1/4				40	264	450	714	88		128	
Martin Mattison		NE 1/4 of SE 1/4				40	240		240	80		116	
Norman G. Clausen		NW 1/4 of SE 1/4				40	240		240	80		116	
"		SW 1/4 of SE 1/4				40	479	333	812	250		271	
"		SE 1/4 of SE 1/4				40	380	420	800	80		116	
						631 20	4212	1500	5712	1904		2436	

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.
Unplatted Real Estate—Assessed at 33 1/3 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres	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 the Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
							True and Full Value Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures					
C.E. Brown	19	NE 1/4 of NE 1/4	34	138	30	40	240		240	80		116	
Farmers State Bk. Pine River		NW 1/4 of NE 1/4				40	240		240	80		116	
C.H. Biorn		SW 1/4 of NE 1/4				40	240		240	80		116	
C.E. Brown		SE 1/4 of NE 1/4				40	240		240	80		116	
W.E. Cole		NE 1/4 of NW 1/4				40	210		210	70		102	
H.D. Rancier		NW 1/4 of NW 1/4				40	210		210	70		102	
Wm. E. Cole		SW 1/4 of NW 1/4				40	210		210	70		102	
"		SE 1/4 of NW 1/4				40	210		210	70		102	
"		NE 1/4 of SW 1/4				40	240		240	80		116	
E.E. Martin		NW 1/4 of SW 1/4				40	240		240	80		116	
"		SW 1/4 of SW 1/4				40	276		276	92		134	
"		SE 1/4 of SW 1/4				40	276		276	92		134	
Geo. L. Groff		NE 1/4 of SE 1/4				40	336		336	112		163	
"		NW 1/4 of SE 1/4				40	240		240	80		116	
P.E. Lindberg & Emmat Lindberg		SW 1/4 of SE 1/4				40	336		336	112		163	
Geo. L. Groff		SE 1/4 of SE 1/4				40	489	429	918	274		279	
						640	4026	540	4566	1522		2093	

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

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

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for First Nat. Bk., Geo. H. Ray, Midland Credit Co., Levi Garlock, C.A. Prettyman, Hans Kaldal, John P. Leaf, J.P. Leaf, H.S. Gilbert.

57244 3864 864 4728 1576

7099

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

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

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for Stanisl Nicholson, John J. Uness, Elizabeth J. Krey, Howard Greene, Alice Gilman, John P. Leaf, J.P. Leaf, H.S. Gilbert.

75 540 55305 5235 4227 9462 3154

Grand Total

21,318.55 21,194.45 (4%)

P. J. 75683

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932.

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

FORM 4

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932.

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

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION (SUBDIVISION, Sec., Town, Range), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES AND IMPROVEMENTS, Total True and Full Value of Lands), and EQUALIZED VALUATIONS (Assessed Value as Equalized by the Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____, Minn., for the Year 1932.

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

FORM 4

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes sub-headers for STRUCTURES AND IMPROVEMENTS and various valuation metrics.

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

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.

Table with columns: NAMES OF OWNERS, No. of School District, DESCRIPTION, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes sub-headers for STRUCTURES AND IMPROVEMENTS and various valuation metrics. Includes handwritten entries for Mildred and various owners like Albert Eastvold, Geo. G. Kline, etc.

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION			Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block		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 the 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					
Albert Eastvold	14	Mildred	21	1		15		15	6			4	
Otto A. Lee			22			15		15	6			4	
Albert Eastvold			23			15		15	6			4	
"			24			15		15	6			4	
"			1	2		15		15	6			4	
"			2			15		15	6			4	
"			3			15		15	6			4	
"			4			15		15	6			4	
"			5			15		15	6			4	
"			6			15		15	6			4	
"			7			15		15	6			4	
"			8			15		15	6			4	
"			9			15		15	6			4	
"			10			15		15	6			4	
"			11			15		15	6			4	
"			12			15		15	6			4	
"			13			15		15	6			4	
"			14			15		15	6			4	
"			15			15		15	6			4	
"			16			15		15	6			4	
						300		300	120			80	

Assessor's Return of Taxable Real Property in the Town of Pine River, County of Cass, Minn., for the Year 1932.

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

NOTE—Attached Machinery Assessed at 33 1/2 per cent of True and Full Value.

NAMES OF OWNERS	No. of School District	DESCRIPTION			Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block		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 the 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					
Albert Eastvold	14	Mildred	17	2		15		15	6			4	
"			18			15		15	6			4	
First Nat'l Bk., Pine River			19			15		15	6			4	
"			20			15		15	6			4	
"			21			15		15	6			4	
"			22			15		15	6			4	
Albert Eastvold			23			15		15	6			4	
"			24			15		15	6			4	
						120		120	48			32	

G.J. Platted

32 543

Assessor's Return of Taxable Real Property in the _____ of _____, County of _____ Minn., for the Year 1932.
 Platted Real Estate—Assessed at 40 per cent of True and Full Value. NOTE—Attached Machinery Assessed at 33 1/4 per cent of True and Full Value.

FORM 5 MILLER-BATH COMPANY, MINNEAPOLIS

NAMES OF OWNERS	No. of School District	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Town or Block	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 the 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					

Tabular Statement of Real Property Assessment of the Town of Pine River County of Cass, Minnesota, 1932.

FORM 6 MILLER-BATH COMPANY, MINNEAPOLIS

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS		
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by the 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						
Footings Brought Forward from Page 1	609	77	2349			2349	783				
" " " " " 2	644	04	2412	705		3117	1039	1039			
" " " " " 3	645	71	1998			1998	666	666			
" " " " " 4	606	69	2688	690		3378	1126	1126			
" " " " " 5	629	09	4787	2005		6792	2264	2264			
" " " " " 6	525	06	3642	2220		5862	1954	1954			
" " " " " 7	613	14	4308	870		5178	1726	1726			
" " " " " 8	580	30	4452	2019		6471	2157	2157			
" " " " " 9	475	55	3132	825		3957	1319	1319			
" " " " " 10	614	40	2823	1035		3858	1286	1286			
" " " " " 11	640		2595			2595	865	865			
" " " " " 12	640		4147	1070		5217	1739	1739			
" " " " " 13	640		4260	525		4785	1595	1595			
" " " " " 14	400		2448	60		2508	836	836			
" " " " " 15	540	85	3258			3258	1086	1086			
" " " " " 16	560	03	3732	1245		4977	1659	1659			
" " " " " 17	601	95	4938	1365		6303	2101	2101			
" " " " " 18	555	11	3330			3330	1110	1110			
" " " " " 19	614	40	3552			3552	1184	1184			
			64737	14634		79365	26455				
			64851			79485	26495	26495			

Tabular Statement of Real Property Assessment of the Town of Pine River County of Cass, Minnesota, 1932.

Footings Brought Forward from Page preceding	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	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 the 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							
			64731	14634	79365	26455					
" " " " " 20	568	95	3714	180	3894	1298	1298				
" " " " " 21	618	05	3657	450	4107	1369	1369				
" " " " " 22	578	32	4848	2760	7608	2536	2536				
" " " " " 23	28	25 81	306	510	816	272	272				
" " " " " 24	640		4893	2940	7833	2611	2611				
" " " " " 25	640		4461	+450 1746	6207	2069	2219				
" " " " " 26	461	75	3831	150	3981	1327	1327				
" " " " " 27	609	03	5586	2880	8466	2822	2822				
" " " " " 28	640		4179	960	5139	1713	1713				
" " " " " 29	593	55	4695	1980	6675	2225	2225				
" " " " " 30	640		3930	840	4770	1590	1590				
" " " " " 31	618	30	3402		3402	1134	1134				
" " " " " 32	588	91	3807	690	4497	1499	1499				
" " " " " 33	560		3279	1200	4479	1493	1493				
" " " " " 34	681	20	4212	1500	5712	1904	1904				
" " " " " 35	640		4026	540	4566	1522	1522				
" " " " " 36	572	44	3864	864	4728	1576	1576				
" " " " " 37	553	05	5235	4227	9462	3154	3154				
	21314	451	136656	39051	175707	58569	58569				
			136476	+450	175827	58609	58759			O.K.E.W.	

Tabular Statement of Real Property Assessment of the Town of Pine River County of Cass, Minnesota, 1932.

Footings Brought Forward from Page	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	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 the 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							
" " " " " 1			300	650	950	380				\$6.42 Full & True value per acre, exclusive of improvements.	
" " " " " 2			300		300	120					
" " " " " 3			120		120	48				\$2.76 Assessed value per acre, including improvements.	
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			720	650	1370	548				O.K.E.W.	