

ASSESSMENT BOOKS

1928

Town of Rogers

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

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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 142 Range No. 27 Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
<i>Unorganized</i>					
13	17	16	15	14	13
<i>School District</i>					
19	20	21	22	23	24
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DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

County, Minn.

APR 23 1928

Cass Clark

Assessor of the

Town

IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1928, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.

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

A. A. Galen

County Auditor.

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 1st, if for the person acquiring it.

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

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company or corporation, and all moneys deposited subject to order, draft, or credit, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

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

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

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

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Personalty—Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county or district where the owner, receiver, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and to be transported out of, this state shall be assessed in the town or district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall 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 or 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 goods, furniture, and fixtures, including clocks, musical instruments, sewing machines, wearing apparel of property used by

the owner for personal and domestic purposes, or for the furnishing of a family, 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 line of any railroad, operated and not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

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

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

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

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

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

Sec. 2017. Property moved between May and July. The owner of personal property, removing the same from one county, town, or district to another, before May 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state 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 for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined, such case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of the property owned and assessed 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 statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

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

son under oath in regard to the amount of property he is required to list; and, if such person refuses to make full disclosure under oath, the assessor may list the property of such person or his estate according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount, and value of such property, and assess the same at such amount. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

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

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

Sec. 1913. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lien tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real 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 class (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two, shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing of a family, shall be assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all kinds, together with the furniture and fixtures and menueware, manufacturers' materials and manufactured articles, all tools, implements and machinery, all 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 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

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

full and correct list of all real and personal property in said Town of Rogers, being first duly sworn, says that he is the

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

of Rogers, 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.

E. H. Olson

Deputy County Auditor

CASS

County, Minn.

A. A. Galen

County Auditor.

Assessor's Return of Taxable Real Property in the Town of Rogers

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

33 1/3 Dec. on 25th April
 33 1/3 Inc. on 1st Aug
 Unplatted
 33 1/3 Dec. on 25th April
 33 1/3 Inc. on 1st Aug

or the Year 1928. 1

NAME OF OWNER	No. of School Dist.	DESCRIPTION					ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	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					
J. B. Walker		NE 1/4 of NE 1/4	Lot 1	1	142	27	39	77	370	370				
M. H. Coolidge		NW 1/4 of NE 1/4	" 2				49	32	240	608	80			123
		SW 1/4 of NE 1/4					49	32	295	608	132			203
"		SE 1/4 of NE 1/4	" 10				32	50	394	394	85			131
W. J. Joyce		NE 1/4 of NW 1/4	" 3				38	87	419	419	91			140
J. B. Walker		NW 1/4 of NW 1/4	" 4				38	42	270	356	77			119
"		SW 1/4 of NW 1/4					40		240	370	80			123
"		SE 1/4 of NW 1/4	" 5				37		456	456	99			152
Wis. Minn. & Pac. Ry. Co.		NE 1/4 of SW 1/4	" 6				39		480	480	104			160
Red River Lk. Co.		NW 1/4 of SW 1/4					40		310	370	80			123
"		SW 1/4 of SW 1/4					40		240	370	80			123
M. H. Coolidge		SE 1/4 of SW 1/4					40		493	493	107			164
Wis. Minn. & Pac. Ry. Co.		NE 1/4 of SE 1/4	" 9				14	75	182	182	39			61
"		NW 1/4 of SE 1/4	" 7				53	75	118	662	143			221
J. M. Thompson.		SW 1/4 of SE 1/4					40	75	430	430	109			167
		SE 1/4 of SE 1/4	" 8				40	75	502	502	109			167
							544	13	6032	6032	1306			2010
									3916	3916				

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

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

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

J. N. Marr
Carl K. Bennett
" "
" "
Minn. & St. C. Ry. Co.
" "
" "
Carl K. Bennett
" "
" "
" "
" "
" "

475 56 3107 2020 3107 2020 671 1036

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

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

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

Little Falls + Dakota
M. H. Coolidge Co.
" "
Little Falls + Dakota
" "
Carl K. Bennett
Red River Lbr. Co.
Carl K. Bennett
" "
" "
M. H. Coolidge Co.
Carl K. Bennett
" "
M. H. Coolidge Co.
" "
Little Falls + Dakota
M. H. Coolidge Co.
" "
Little Falls + Dakota

624 44 4592 2983 4592 2983 994 1532

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

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

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

Assessor's Return of Taxable Real Property in the Town of Rogers, County of Cass, Minn., for the Year 1928. 13

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

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

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

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

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

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

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

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

Assessor's Return of Taxable Real Property in the Town of Rogers, 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		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
						Dollars	Dollars	Dollars	Dollars					
		NE 1/4 of NE 1/4	16	142	27									
		NW 1/4 of NE 1/4												
		SW 1/4 of NE 1/4												
		SE 1/4 of NE 1/4												
		NE 1/4 of NW 1/4												
Samuel S. Larson		NW 1/4 of NW 1/4	Lot 2			36	75	453 294	453 294	98	151			
		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												
						36	75	453 294	453 294	98	151			

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

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION				ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery 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
						Dollars	Dollars	Dollars	Dollars					
Samuel S. Larson		NE 1/4 of NE 1/4	17	142	27	40	431 280	431 280	93				144	
		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												
Olay Anderson		NW 1/4 of NW 1/4				40	347 225	234 300	581 175				194	
"		SW 1/4 of NW 1/4				40	308 200	200	67				103	
		SE 1/4 of NW 1/4												
Albert C. Albrecht		NE 1/4 of SW 1/4				40	425 276	117 150	542 142				181	
Olay Anderson		N 1/2 NW 1/4 of SW 1/4				20	185 120		40				62	
R. L. Mundhenk + J. F. Biehn		SW 1/4 of SW 1/4				40	480		93				144	
		SE 1/4 of SW 1/4												
"		S 1/2 NW 1/4 SW 1/4				20	276 140		47				72	
		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												
						240	2343 1521	351 450	2694 659				900	

Assessor's Return of Taxable Real Property in the Town of Rogers, 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 Henry C. Esser, R. L. Mundhenk & J. F. Biehn, Oliver Erickson, N. A. Nelson, Chas. Heron, A. J. Anderson, and Clay Anderson.

Assessor's Return of Taxable Real Property in the Town of Rogers, 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 Ernest V. Swetting and Chas. E. Countryman.

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

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

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

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

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

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

Assessor's Return of Taxable Real Property in the Town of Rogus, 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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
						Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
Mrs. Ida Pelli		NE 1/4 of NE 1/4	22	142	27	40	431		431		93	144			
Frank O. Rogers		NW 1/4 of NE 1/4				50	780		780		143	221			
J. M. Thompson		SE 1/4 of NE 1/4				40	370		370		80	123			
Perry D. Harshman		SW 1/4 & NE 1/4				46 25	388		388		171	263			
Alexander A. McLaughlin		NW 1/4 of NW 1/4				10 25	62		62		13	21			
"		SW 1/4 of NW 1/4				31	239		239		52	80			
"		SE 1/4 of NW 1/4					155		155						
John F. Cozfield		NE 1/4 of SW 1/4				53 25	819		819		177	273			
"		NW 1/4 of SW 1/4					532		532						
"		SW 1/4 of SW 1/4				40	493		493		107	164			
"		SE 1/4 of SW 1/4				34	324		324		113	175			
Margaret Needham		NE 1/4 of SE 1/4				57 50	628	78	706		169	235			
George Layne		NW 1/4 of SE 1/4				51 50	473	334	807		246	302			
		SE 1/4 of SE 1/4					437	300	737						
							5689		6001						
							3694	312	4094		1364				
							3704	400	4104		1365				
						453 75			45375			2001			

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

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	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
						Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					
Tobique Land Co.		NE 1/4 of NE 1/4	23	142	27	40	308		308		67	103			
Wm. C. Robbi		NW 1/4 of NE 1/4				40	493	59	552		132	184			
J. M. Thompson		SW 1/4 of NE 1/4				75	1455		1455		250	385			
"		SE 1/4 of NE 1/4					150		150						
John Ehrhardt		NE 1/4 of NW 1/4				40	616		616		133	205			
"		NW 1/4 of NW 1/4				40	400		400		93	144			
"		SW 1/4 of NW 1/4				40	280		280		80	123			
"		SE 1/4 of NW 1/4				40	493		493		107	164			
"		NE 1/4 of SW 1/4				40	554	78	632		153	211			
George Sandgren		NW 1/4 of SW 1/4				40	360	100	460		80	123			
George Layne		SW 1/4 of SW 1/4				40	370		370		67	103			
John Ehrhardt		SE 1/4 of SW 1/4				40	308		308		67	103			
W. J. Joyce		NE 1/4 of SE 1/4				40	308		308		67	103			
Red River Lbr. Co.		NW 1/4 of SE 1/4				40	554		554		120	185			
M. H. Collidge Co.		SW 1/4 of SE 1/4				40	370		370		80	123			
"		SE 1/4 of SE 1/4				40	240		240		67	103			
							308		308		67	103			
							200		200						
						635	6946	137	7083		1563	2362			
							4510	175	4685						

Assessor's Return of Taxable Real Property in the Town of Rogers, 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 J. M. Thompson, Arthur N. Rogers, W. J. Joyce, M. H. Coolidge Co., and Minn. & St. C. Ry. Co.

Assessor's Return of Taxable Real Property in the Town of Rogers, 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 W. J. Joyce, Van V. Austin, Red River Lbr. Co., I. B. Walker, W. Rogers, and M. H. Coolidge Co.

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

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

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

Assessor's Return of Taxable Real Property in the Town of Rogus, County of Cass, Minn., for the Year 1928. 27

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

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

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

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

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

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

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

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

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

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

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

Chas Countryman
Olaf Johnson
W. G. Countryman
E. V. Swetting
Olaf Johnson
John C. Huffman
Denzil D. Countryman
P. A. Thornton + Violet D. Thornton
Winifred J. Faltsek
R. N. Jennings
Jacob Stenstrom

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

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

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

Francis Bonneville
Martha R. Bourdon

John H. Pearson

Assessor's Return of Taxable Real Property in the Town of Rogers, 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		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			
<u>Chas. E. Countryman</u>		<u>Lot 5</u>		<u>32</u>	<u>142</u>	<u>27</u>	<u>52</u>	<u>400</u> <u>760</u>		<u>320</u>	<u>87</u>		<u>133</u>	
		<u>NE 1/4 of NE 1/4</u>												
		<u>NW 1/4 of NE 1/4</u>												
		<u>SW 1/4 of NE 1/4</u>												
		<u>SE 1/4 of NE 1/4</u>												
		<u>NE 1/4 of NW 1/4</u>												
		<u>NW 1/4 of NW 1/4</u>												
		<u>SW 1/4 of NW 1/4</u>												
		<u>SE 1/4 of NW 1/4</u>												
		<u>NE 1/4 of SW 1/4</u>												
		<u>NW 1/4 of SW 1/4</u>												
<u>Loan Clark</u>	<u>S 2/3</u>	<u>SE 1/4 of SW 1/4</u>				<u>20</u>		<u>732</u> <u>174</u>	<u>78</u> <u>100</u>	<u>300</u> <u>244</u>	<u>81</u>		<u>100</u>	
		<u>NE 1/4 of SE 1/4</u>												
		<u>NW 1/4 of SE 1/4</u>												
		<u>SW 1/4 of SE 1/4</u>												
		<u>SE 1/4 of SE 1/4</u>												
						<u>72</u>		<u>622</u> <u>404</u>	<u>78</u> <u>100</u>	<u>100</u> <u>504</u>	<u>168</u>		<u>233</u>	

Assessor's Return of Taxable Real Property in the Town of Rogers, 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		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			
<u>W. J. Joyce</u>		<u>NE 1/4 of NE 1/4 Lot 1 less to U.S.</u>		<u>33</u>	<u>142</u>	<u>27</u>	<u>28</u>	<u>75</u>	<u>444</u> <u>288</u>		<u>444</u>	<u>96</u>		<u>148</u>
		<u>NW 1/4 of NE 1/4</u>												
		<u>SW 1/4 of NE 1/4</u>												
<u>Red River Lbr. Co.</u>		<u>SE 1/4 of NE 1/4 Lot 2 " " "</u>					<u>32</u>		<u>796</u> <u>792</u>		<u>796</u>	<u>64</u>		<u>99</u>
		<u>NE 1/4 of NW 1/4</u>												
		<u>NW 1/4 of NW 1/4</u>												
		<u>SW 1/4 of NW 1/4</u>												
		<u>SE 1/4 of NW 1/4</u>												
		<u>NE 1/4 of SW 1/4</u>												
		<u>NW 1/4 of SW 1/4</u>												
		<u>SW 1/4 of SW 1/4</u>												
		<u>SE 1/4 of SW 1/4</u>					<u>40</u>		<u>536</u> <u>348</u>	<u>176</u> <u>225</u>	<u>712</u>	<u>191</u>		<u>237</u>
<u>Joseph Jelen</u>		<u>NE 1/4 of SE 1/4 Lot 3 " " "</u>					<u>57</u>		<u>439</u> <u>285</u>		<u>439</u>	<u>95</u>		<u>146</u>
		<u>NW 1/4 of SE 1/4</u>												
		<u>SW 1/4 of SE 1/4</u>												
<u>W. J. Joyce</u>		<u>SE 1/4 of SE 1/4 Lot 4</u>					<u>58</u>		<u>447</u> <u>290</u>		<u>447</u>	<u>97</u>		<u>149</u>
									<u>2162</u> <u>1403</u>	<u>176</u> <u>225</u>	<u>2338</u>	<u>543</u>		<u>779</u>
							<u>215</u>	<u>75</u>						

Assessor's Return of Taxable Real Property in the Town of Rogers, County of Cass, Minn., for the Year 1928. Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

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

Assessor's Return of Taxable Real Property in the Town of Rogers, County of Cass, Minn., for the Year 1928. Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

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

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

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

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

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

Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928. Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

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

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

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

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

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

Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn., for the Year 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 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				
		NE 1/4 of NE 1/4												
		NW 1/4 of NE 1/4												
		SW 1/4 of NE 1/4												
		SE 1/4 of NE 1/4												
		NE 1/4 of NW 1/4												
		NW 1/4 of NW 1/4												
		SW 1/4 of NW 1/4												
		SE 1/4 of NW 1/4												
		NE 1/4 of SW 1/4												
		NW 1/4 of SW 1/4												
		SW 1/4 of SW 1/4												
		SE 1/4 of SW 1/4												
		NE 1/4 of SE 1/4												
		NW 1/4 of SE 1/4												
		SW 1/4 of SE 1/4												
		SE 1/4 of SE 1/4												

Tabular Statement of Real Property Assessment of the Swamp of Rogers, County of Oneida, Minnesota, 1928.

FORM 6 MADE IN ST. CLOUD BY THE FRUIT CANNING CO.

REMARKS	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
		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					
Amount Brought Forward from Page	1	544	13	3916	3916	1306			
" " " " "	2	632	38	2979	2979	1020			
" " " " "	3	620	77	2789	2789	921			
" " " " "	4	628	72	2631	2631	872			
" " " " "	5	264	51	1439	1439	479			
" " " " "	6	602	87	4219	4219	2542			
" " " " "	7	391	77	2174	2174	840			
" " " " "	8	309	55	1763	1763	1104			
" " " " "	9	345	15	1394	1394	431			
" " " " "	10	475	56	2020	2020	671			
" " " " "	11	624	44	2983	2983	994			
" " " " "	12	640		3240	3240	1080			
" " " " "	13	602	74	3934	3934	1962			
" " " " "	14	638	36	3392	3392	1122			
" " " " "	15	556	30	3259	3259	1201			
" " " " "	16	36	75	294	294	98			
" " " " "	17	240		1521	1521	657			
" " " " "	18	201	66	1295	1295	514			
" " " " "	19	35	85	338	338	113			
		8391	51	45390	45390	17948			
		(83 91. 51)		45490	45490				

See next page

