

ASSESSMENT BOOKS

1928

Town of Smoky Hollow

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

INDEX TO SECTIONS

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For Convenience of Auditor in Showing Boundaries of School Districts.

Township No. 140 Range No. 25 Mer. P. M.

6	5	4	3	2	1
<i>School District # 4</i>					
12	17	15	15	14	13
<i>Unorganized</i>					
18	20	21	22	23	24
<i>School District</i>					
24	29	28	27	26	25
30	32	33	34	35	36

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS

APR 23 1928

County, Minn.,

Assessor of the Town

Ralph d. Kelley
of Smoky Hollow

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.

W. H. Galen

County Auditor.

1928

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 in other states 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. 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 any bank or other corporation or companies or corporations (when the property assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

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

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

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

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

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

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

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

Sec. 2003. Personal property. Where listed. Except as otherwise provided, all personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the district where his business is carried on. Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the district and of the county of the taxing district and of the town in which the 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 or other personal property connected with a farm does not reside in this state, the farm shall be listed and assessed in the town or district where the farm is situated in several towns or districts it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

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

the owner for personal and domestic purposes, or for the furnishing of electric light and 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 fixtures thereof, with the machinery and fixtures thereon, which are upon the land of any railroad company which is 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, without regard to the principal or other place of business of said company or located.

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

Chap. 306. Laws 1925. Personal property of electric light and power companies outside 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 a decedent who has deceased shall be listed and assessed in 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 in any other wardward resides.

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

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

Sec. 2002. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter or attorney, guardian, agent, trustee, executor, administrator, receiver, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

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

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

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

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

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis for imposing or reducing any tax or assessment, or who willfully make any statement as to any fact which willfully make the known as 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 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 the full and true value of the iron ore, but shall be assessed with and as a part of the real estate in which it is located, 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 any tract or lot of real estate in which iron ore is located, the assessable value of the ore exclusive of the land, assessable value of the ore, 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 equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty (20) 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, used in the furniture and fixtures, tools, and other articles, including materials and manufactured articles, 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 full and true 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.

W. H. Galen

County Auditor of

CASS

being first duly sworn, says that he is the

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 Smoky Hollow

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

of Smoky Hollow 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. N. Olson

Deputy Co. Auditor Notary Public,

CASS County, Minn.

W. H. Galen

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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				Number of Acres		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND True and Full Value of Buildings and Other Structures Dollars	County Board Changes Unplatted	EQUALIZED VALUATIONS		
		Sec. or Lot	Twp. or Block	Range		Acres	100ths				Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
Red River Lbr. Co.	4	NE 1/4 of NE 1/4	Lot 1	1	140	25	41 09	472 390		2 1/2 in. on Lands			
Immigration Land Co.		NW 1/4 of NE 1/4	" 2				43 27	526 435			31	150	157
"		SW 1/4 of NE 1/4	Less Ry. Rt. Wy.				39 94	288 399			435	145	175
"		SE 1/4 of NE 1/4					40	436 360			483	133	161
Weyerhaeuser et al		NE 1/4 of NW 1/4	Lot 3				45 45	552 456			436	120	145
Archie D. Walker		NW 1/4 of NW 1/4	" 4 less Ry. Rt. Wy.				44	454 375			552	152	184
"		SW 1/4 of NW 1/4	Less Ry. Rt. Wy.				39 49	454 436			454	125	151
Weyerhaeuser et al		SE 1/4 of NW 1/4	" " " "				35 96	360 454			375	125	151
St. Paul & Chicago Ry. Co.		NE 1/4 of SW 1/4					40	472 390			472	130	157
"		NW 1/4 of SW 1/4					40	436 360			390	120	145
"		SW 1/4 of SW 1/4					40	399 336			360	110	133
"		SE 1/4 of SW 1/4					40	363 300			330	110	133
Weyerhaeuser et al		NE 1/4 of SE 1/4	Less Ry. Rt. Wy.				37 11	454 375			360	120	145
Immigration Land Co.		NW 1/4 of SE 1/4	" " " "				36 61	360 399			330	110	133
St. Paul & Chicago Ry. Co.		SW 1/4 of SE 1/4					40	857 693	300		330	110	133
Mary Alberts		SE 1/4 of SE 1/4	" " " "				39 43	693	300		993	331	380
							642 35	7611	300		7911	2196	2634

Assessor's Return of Taxable Real Property in the Town of Smokey Hollow,
 Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

SMOKEY HOLLOW TOWN
 1928
 COUNTY OF ST. LOUIS
 MISSOURI

for 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							
Red River Ltr. Co.	4	NE 1/4 of NE 1/4	Lot 1	1	140	25	41	09	472		472		130			157
Immigration Land Co.		NW 1/4 of NE 1/4	" 2				43	27	526		526		145			175
"		SW 1/4 of NE 1/4	less Ry. Rt. Wy.				39	94	483		483		133			161
"		SE 1/4 of NE 1/4					40		399		399		120			145
Weyerhaeuser et al		NE 1/4 of NW 1/4	Lot 3				45	45	552		552		152			184
Archie D. Walker		NW 1/4 of NW 1/4	" 4 less Ry. Rt. Wy.				44		454		454		135			151
"		SW 1/4 of NW 1/4	less Ry. Rt. Wy.				39	49	375		375		120			145
Weyerhaeuser et al		SE 1/4 of NW 1/4	" " "				35	96	454		454		125			151
St. Paul & Chicago Ry. Co.		NE 1/4 of SW 1/4					40		472		472		130			157
"		NW 1/4 of SW 1/4					40		390		390		120			145
"		SW 1/4 of SW 1/4					40		360		360		110			133
"		SE 1/4 of SW 1/4					40		399		399		100			121
Weyerhaeuser et al		NE 1/4 of SE 1/4	less Ry. Rt. Wy.				37	11	454		454		125			151
Immigration Land Co.		NW 1/4 of SE 1/4	" " "				36	61	375		375		120			145
St. Paul & Chicago Ry. Co.		SW 1/4 of SE 1/4					40		436		436		110			133
Mary Alberts		SE 1/4 of SE 1/4	" " "				39	43	399	300	693	300	993	331		380
							642	35	7611	300	6288	300	7911	2196		2634

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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 Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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 Permanently Attached to Real Estate Dollars								
Minn. Land Corp.	4	NE 1/4 of NE 1/4 Lot 1 less Ry. Rt. Wy.	2	140	25	46	57	330			330	110						
Joseph J. Pedlicek		NW 1/4 of NE 1/4 Lot 2				46	08	327			327	109						
Bobique Land Co.		SW 1/4 of NE 1/4				40		300			300	100						
Minn. Land Corp.		SE 1/4 of NE 1/4				40		300			300	100						
Joseph J. Pedlicek		NE 1/4 of NW 1/4 " 3				44	32	399			399	110						
Gust Leonard Carlson		NW 1/4 of NW 1/4 " 4				42	57	660			660	220						
E. W. Benson		SW 1/4 of NW 1/4				40		759	165		724	220						
"		SE 1/4 of NW 1/4				40		627			492	264						
"						40		301			249	83						
Neil H. Mc Kinnon		NE 1/4 of SW 1/4				40		254			254	70						
"		NW 1/4 of SW 1/4				40		210			210	70						
"		SW 1/4 of SW 1/4				40		402			402	134						
"		SE 1/4 of SW 1/4				40		501	330		444	248						
"						40		606			501	167						
"						40		501			501	167						
Eli E. Norrell + Peter E. Olson		NE 1/4 of SE 1/4				40		363			363	100						
Milton W. Norrell		NW 1/4 of SE 1/4				40		300			300	100						
Minn. Land Corp.		SW 1/4 of SE 1/4				40		363			363	100						
"		SE 1/4 of SE 1/4				40		300			300	100						
"						40		436			436	120						
"						40		360			360	120						
"						40		360			360	120						
						659	54	7224			7224	2155						
								5970	495		6465	2155						

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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 Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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 Permanently Attached to Real Estate Dollars								
Leonard Carlson	4	NE 1/4 of NE 1/4 Lot 1	3	140	25	41	53	559			559	133						
"		NW 1/4 of NE 1/4 " 2				41	18	462	1050		462	132						
Immigration Land Co.		SW 1/4 of NE 1/4				40		423			423	141						
Leonard Carlson		SE 1/4 of NE 1/4				40		496			496	171						
"						40		368			368	120						
Ellis Realty Co.		NE 1/4 of NW 1/4 " 3				40	82	461			461	145						
"		NW 1/4 of NW 1/4 " 4				40	47	381			381	127						
"		SW 1/4 of NW 1/4				40		479			479	154						
"		SE 1/4 of NW 1/4				40		376			376	132						
"						40		486			486	160						
"						40		402			402	134						
"						40		360			360	120						
"						40		321			321	107						
"		NE 1/4 of SW 1/4				40		363			363	121						
Immigration Land Co.		NW 1/4 of SW 1/4				40		300			300	100						
Lawrence K. Hawk		SW 1/4 of SW 1/4				40		472			472	157						
Immigration Land Co.		SE 1/4 of SW 1/4				40		390			390	130						
"						40		515	30		485	152						
"						40		426			426	152						
"						40		436			436	182						
"						40		360			360	120						
Julia E. Mornot		NE 1/4 of SE 1/4				40		363			363	100						
Immigration Land Co.		NW 1/4 of SE 1/4				40		380			380	121						
"		SW 1/4 of SE 1/4				40		363			363	100						
"						40		300			300	100						
Julia E. Mornot		SE 1/4 of SE 1/4				40		436			436	121						
"						40		360			360	120						
"						40		363			363	145						
"						40		300			300	121						
						644	00	7068			7068	2307						
								5841	1050		6921	2307						

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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		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				
H. M. Auld	4	NE 1/4 of NE 1/4 Lot 1	H	140	25	40	29	486	486	134	162			
"		NW 1/4 of NE 1/4 " 2				40	26	486	486	134	162			
J. B. Walker		SW 1/4 of NE 1/4 " 7				30		363	363	100	121			
H. M. Auld		SE 1/4 of NE 1/4 " 8				28	75	345	285	95	115			
"		NE 1/4 of NW 1/4 " 3				40	22	486	486	134	162			
Peter Nelson		NW 1/4 of NW 1/4 " 4				40	21	486	486	134	162			
"		SW 1/4 of NW 1/4 " 5				18	25	396	396	132	160			
J. B. Walker		SE 1/4 of NW 1/4 " 6				26	75	270	270	90	109			
"		NE 1/4 of SW 1/4 " 11				28	25	345	345	95	115			
"		NW 1/4 of SW 1/4 " 12				36	75	243	243	122	148			
J. B. Foley		SW 1/4 of SW 1/4 " 4				40		399	399	133	161			
"		SE 1/4 of SW 1/4 " 4				40		399	399	133	161			
J. B. Walker		NE 1/4 of SE 1/4 " 9				37	10	436	436	120	145			
"		NW 1/4 of SE 1/4 " 10				26	50	319	319	88	106			
Eli Harrison Hawk		SW 1/4 of SE 1/4 " 4				40		408	408	136	165			
"		SE 1/4 of SE 1/4 " 4				40		411	456	152	181			
						553	33	6683	5523	105	126			
									6708	1876	2263			

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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		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				
Immigration Land Co.	4	NE 1/4 of NE 1/4 Lot 1	5	140	25	53	53	646	534	178	215			
Wm. E. & Alfred J. Dean		NW 1/4 of NE 1/4 " 2				40	13	483	399	133	161			
James N. Murr		SW 1/4 of NE 1/4 " 5				30	25	363	380	100	121			
"		SE 1/4 of NE 1/4 " 5												
Immigration Land Co.		NE 1/4 of NW 1/4 " 3				40	07	483	399	133	161			
"		NW 1/4 of NW 1/4 " 4				40	02	483	399	133	161			
"		SW 1/4 of NW 1/4 " 4				40		483	399	133	161			
"		SE 1/4 of NW 1/4 " 4				40		483	399	133	161			
"		NE 1/4 of SW 1/4 " 6				18		218	180	60	73			
Ernest Noreen		NW 1/4 of SW 1/4 " 7				40	75	498	498	136	165			
Flora L. Weichman		SW 1/4 of SW 1/4 " 8				11	50	174	134	38	46			
Immigration Land Co.		SE 1/4 of SW 1/4 " 9				41	50	501	414	138	167			
"		NE 1/4 of SE 1/4 " 11				40	50	490	405	135	163			
Wm. S. McCurdy		NW 1/4 of SE 1/4 " 10				22	25	265	219	73	88			
"		SW 1/4 of SE 1/4 " 10				40		399	399	133	161			
"		SE 1/4 of SE 1/4 " 10				40		399	399	133	161			
						538	50	6496	5367	1789	2165			

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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 Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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	Value of Machinery Permanently Attached to Real Estate Dollars					
John S. Benson	4	NE 1/4 of NE 1/4	10	140	25	40	613	135	748	214	249				
Martin D. Hawk		NW 1/4 of NE 1/4				40	612	45	657	219	262				
J. H. Cosner		SW 1/4 of NE 1/4				40	537		537	145	199				
"		SE 1/4 of NE 1/4				40	444		444		199				
A. E. Polson		NE 1/4 of NW 1/4				40	714	1350	2064	688	738				
"		NW 1/4 of NW 1/4				40	486		486		162				
"		SW 1/4 of NW 1/4				40	402		402	134	162				
"		SE 1/4 of NW 1/4				40	408		408	136	165				
Gerene Buttle		NE 1/4 of SW 1/4				40	408		408	136	165				
Cecilia Johnson		NW 1/4 of SW 1/4				40	780	450	1230	365	410				
"		SW 1/4 of SW 1/4				40	675		675	152	184				
Gerene Buttle		SE 1/4 of SW 1/4				40	456		456	120	145				
J. H. Cosner		NE 1/4 of SE 1/4				40	360		360	107	129				
"		NW 1/4 of SE 1/4				40	321		321	107	129				
A. H. Young		SW 1/4 of SE 1/4				40	461		461	127	154				
Minn. Land Corp.		SE 1/4 of SE 1/4				40	381		381	93	113				
						40	329		329	90	109				
						40	270		270	80	97				
						40	240		240						
						640	8287		10269		3423				
							6749	1980	8829	2943					

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

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 Dollars	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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	Value of Machinery Permanently Attached to Real Estate Dollars					
Immigration Land Co.	4	NE 1/4 of NE 1/4	11	140	25	40	646		646		215				
"		NW 1/4 of NE 1/4				40	334		334		157				
"		SW 1/4 of NE 1/4				40	212		212		162				
Pete E. Olson		SE 1/4 of NE 1/4 Lot 1 less 3.63 Ac.				53 90	486		486		162				
Milton W. Noell		1 1/2 Ac. of Lot 1. E. of Eli Noell 1 1/2 Tract				1 13	153	360	1893	322	364				
Immigration Land Co.		NE 1/4 of NW 1/4				40	606	150	756	56	57				
"		NW 1/4 of NW 1/4				40	228		228		165				
"		SW 1/4 of NW 1/4				40	18		18	56	57				
"		SE 1/4 of NW 1/4				40	494		494	136	165				
"		SW 1/4 of NW 1/4				40	408		408	136	165				
"		SE 1/4 of NW 1/4				40	494		494	136	165				
Eli E. Noell		NE 1/4 of SW 1/4				40	408		408	136	165				
"		NW 1/4 of SW 1/4				40	494		494	136	165				
"		SW 1/4 of SW 1/4				40	408		408	136	165				
"		SE 1/4 of SW 1/4				40	494		494	136	165				
"		1 1/2 Ac. of Lot 1 in SW Cor.				1 50	408	630	1044	217	218				
"		NE 1/4 of SE 1/4				40	668		668	184	223				
"		NW 1/4 of SE 1/4				40	552		552	184	223				
"		SW 1/4 of SE 1/4				40	668		668	184	223				
"		SE 1/4 of SE 1/4				40	552		552	136	165				
"		Lot 2				32 50	408		408	136	165				
"		SW 1/4 of SE 1/4				34 10	505		505	139	168				
"		SE 1/4 of SE 1/4				1	717		717	139	168				
Herman Utseh		Lot 3				34 10	27	630	657	217	218				
"		Lot 4				1	446		446	146	192				
						34 10	369	69	438	127	154				
						1	461		461	127	154				
						1	381		381	4	5				
						564 13	7617	1209	8826	2501	2943				
							6294		7803						

12 Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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	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 Land Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures				True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery		
Lynnard E. & W.O. Christensen	4	NE 1/4 of NE 1/4	12	140	25	40	548	1300	50	1803	601	633		
Best Olson		NW 1/4 of NE 1/4				40	270			327	90	109		
John F. Richards		SW 1/4 of NE 1/4				40	270			327	90	109		
August Vandemplas		SE 1/4 of NE 1/4				40	366			366	122	148		
Edith U. Lindholm		NE 1/4 of NW 1/4				40	497			497	137	166		
"		NW 1/4 of NW 1/4				40	411			411	137	166		
"		SW 1/4 of NW 1/4				40	532			532	184	223		
"		SE 1/4 of NW 1/4				40	516	165		681	227	263		
Esther Youngs		NE 1/4 of SW 1/4				40	497			497	137	166		
"		NW 1/4 of SW 1/4			Lot 1	39 25	429			429	143	173		
"		SW 1/4 of SW 1/4			" 2	20 35	369	270		536	177	195		
"		SE 1/4 of SW 1/4				40	548			548	151	193		
Minn. Land Corp.		NE 1/4 of SE 1/4				40	363			363	100	121		
John F. Richards		NW 1/4 of SE 1/4				40	300			300	100	121		
"		SW 1/4 of SE 1/4				40	306	381		687	229	250		
"		SE 1/4 of SE 1/4				40	736	504		1239	413	464		
						40	934			1807	278	336		
						619 60	8442	2620	50	11112	3216	3705		

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, County of Cass, Minn., for the Year 1928. 13
 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	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 Land Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures				True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery		
J. W. Lesure	4	NE 1/4 of NE 1/4	13	140	25	40	2194			494	136	165		
James Carner		NW 1/4 of NE 1/4				40	408			408	136	165		
"		SW 1/4 of NE 1/4				40	357			357	117	142		
J. W. Lesure		SE 1/4 of NE 1/4				40	363			363	100	121		
James Carner		NE 1/4 of NW 1/4				40	494			494	136	165		
William Peterson		NW 1/4 of NW 1/4 Lot 1				28 95	446	90		536	153	179		
"		SW 1/4 of NW 1/4				40	369			369	109	132		
A. B. & J. J. Robt		SE 1/4 of NW 1/4				40	397			397	130	157		
"		NE 1/4 of SW 1/4				40	486			486	134	162		
St. Paul & Chicago Ry. Co.		NW 1/4 of SW 1/4				40	402			402	130	157		
William Peterson		SW 1/4 of SW 1/4				40	390			390	134	162		
St. Paul & Chicago Ry. Co.		SE 1/4 of SW 1/4 " 2				50 30	486			486	168	203		
J. W. Lesure		NE 1/4 of SE 1/4 " 4				30 25	399			399	110	133		
"		NW 1/4 of SE 1/4 " 3				27 25	330			330	70	85		
Melvin L. O'Brien		SW 1/4 of SE 1/4				22	254			254	70	85		
		SE 1/4 of SE 1/4 " 5				22	264	210		474	158	176		
						558 75	6599	300		6899	1918	2300		

Assessor's Return of Taxable Real Property in the Town of Smokey Hollow, 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 Everett J. Parker, Benjamin J. Lester, Annie Staven, Minn. Land Corp., and Peter Larson.

Assessor's Return of Taxable Real Property in the Town of Smokey Hollow, 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, ASSESSOR'S VALUATIONS, EQUALIZED VALUATIONS. Includes entries for St. Paul & Chicago Ry. Co. and Immigration Land Co.

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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, 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 Smoky Hollow, 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 Town of Smokey Hollow, 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).

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

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

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

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Assessor's Return of Taxable Real Property in the Town of Smokey Hollow, 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 Town of Smokey Hollow, 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 Town of Smokey Hollow, 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 Town of Smoky Hollow, 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), and EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

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

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 Town of Smoky Hollow, 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 Town of Smoky Hollow, County of Cass, Minn., for the Year 1928.

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Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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. S. Mitchell, Crown Land Co., and S.R. Child.

640 7715 6375 7715 6375 2125

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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. Andrie, S. R. Child, and W. J. Andrie.

642 20 7676 6375 7676 6375 2115

2558

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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).

Assessor's Return of Taxable Real Property in the Town of Smoky Hollow, 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, 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, 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).

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, 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, 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).

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

