

**ASSESSMENT BOOKS**

**1930**

*Town of Torrey*

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

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 143 Range No. 25 Mer. P. M.

MADE IN ST. CLOUD BY THE PRIZE-CROSS CO. Form 92

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*Wagon Wheel School District*

# DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS County, Minn., April 1, 1930

Assessor of the

J. J. Wilson

Assessor of the

J. J. Wilson

1930

of J. J. Wilson

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 1930, 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 dates hereto annexed.

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

A. A. Golen

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 date, shall be listed by or for the person acquiring it.

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

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), 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, draft, or other liability, whether 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. Personality.—Where listed. Except as otherwise in this chapter provided, 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 of a merchant or 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 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 different funds of the county, other than the taxing district, and of the estate of the owner, on such day as such taxes shall be a lien upon such logs and timber 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 thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the owner of such property is a resident of this state, 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 of members of the family, and all personal property used

the owner for personal and domestic purposes, or for the furnishing or equipment of the family, shall be listed in the same manner as is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and equipment thereon, 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, 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. 366. Laws 1925. Personal property of electric light and power companies outside of a fixed situs outside the corporate limits of villages, cities, and townships shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estate 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 removed from one county, town, or district to another between May 1 and July 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 on 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 in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to 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 he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation in which he is entitled 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 the person so examined refuses to make a correct copy 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 assess the amount and value of such property, and assess the same at such amount, as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling etc. Any officer authorized by law to assess property for taxation may, when necessary to 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 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 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 the same as a mine, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing 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 and such improvements thereon, shall be 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 held by the owner for personal or domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and 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 sorts, together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3%) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

State of Minnesota,

COUNTY OF

CASS

County Auditor of

CASS

being first duly sworn, says that he is the

County, that the book to which this is attached contains

Jorrey

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

Jorrey

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

of Jorrey

for the year of 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

22nd day of March

A. D. 1930.

E. N. Olson

Notary Public,

CASS

County, Minn.

A. A. Golen

County Auditor.







4 Assessor's Return of Taxable Real Property in the Town of Jolley, County of Cass, Minn., for the Year 1930.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
Minn. Land Corp. George L. Towne		NE 1/4 of NE 1/4 Lot 1	4	143	25	40	82	164	120		164	120	40	55
"		NW 1/4 of NE 1/4 " 2.				40	88	164	120		164	120	40	55
"		SW 1/4 of NE 1/4				40		164	120		164	120	40	55
Minn. Land Corp.		SE 1/4 of NE 1/4				40		164	120		164	120	40	55
Geo. D. Head		NE 1/4 of NW 1/4 " 3				40	92	164	120		164	120	40	55
Geo. L. Towne		NW 1/4 of NW 1/4 " 4.				40	98	164	120		164	120	40	55
"		SW 1/4 of NW 1/4				40		164	120		164	120	40	55
"		SE 1/4 of NW 1/4				40		164	120		164	120	40	55
"		NE 1/4 of SW 1/4				40		164	120		164	120	40	55
Mpls. & St. C. Ry. Co. Geo. L. Towne		NW 1/4 of SW 1/4				40		164	120		164	120	40	55
"		SW 1/4 of SW 1/4				40		164	120		164	120	40	55
"		SE 1/4 of SW 1/4				40		164	120		164	120	40	55
Minn. Land Co. G. L. Towne		NE 1/4 of SE 1/4				40		164	120		164	120	40	55
"		NW 1/4 of SE 1/4				40		164	120		164	120	40	55
"		SW 1/4 of SE 1/4				40		164	120		164	120	40	55
Minn. Land Co.		SE 1/4 of SE 1/4				40		164	120		164	120	40	55
						643	60	1920			1920	640		880
								2624			2624			

Assessor's Return of Taxable Real Property in the Town of Jolley, County of Cass, Minn., for the Year 1930.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
G. L. Towne		NE 1/4 of NE 1/4 Lot 1	5	143	25	41	02	164	120		164	120	40	55
"		NW 1/4 of NE 1/4 " 2				41	08	164	120		164	120	40	55
"		SW 1/4 of NE 1/4				40		164	120		164	120	40	55
"		SE 1/4 of NE 1/4				40		164	120		164	120	40	55
B. James		NE 1/4 of NW 1/4 " 3				41	13	164	120		164	120	40	55
Walter D. Mariner Clover Belt Land Co		NW 1/4 of NW 1/4 " 4				41	18	164	120		164	120	40	55
"		SW 1/4 of NW 1/4				40		164	120		164	120	40	55
"		SE 1/4 of NW 1/4				40		164	120		164	120	40	55
G. L. Towne		NE 1/4 of SW 1/4				40		164	120		164	120	40	55
"		NW 1/4 of SW 1/4				40		164	120		164	120	40	55
"		SW 1/4 of SW 1/4				40		164	120		164	120	40	55
"		SE 1/4 of SW 1/4				40		164	120		164	120	40	55
N. P. Ry. Co. G. L. Towne		NE 1/4 of SE 1/4				40		164	120		164	120	40	55
"		NW 1/4 of SE 1/4				40		164	120		164	120	40	55
"		SW 1/4 of SE 1/4				40		164	120		164	120	40	55
W. M. and P. Ry. Co.		SE 1/4 of SE 1/4				40		164	120		164	120	40	55
						644	41	1920			1920	640		880
								2624			2624			





Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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 (Subdivision, Sec., Twp., Range, Acres, 100ths, 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 Torrey, County of Cass, Minn., for the Year 1930.

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 (Subdivision, Sec., Twp., Range, Acres, 100ths, 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 Tarrey, County of Cass, Minn., for the Year 1930.

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), 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 Tarrey, County of Cass, Minn., for the Year 1930.

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), 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 Jorney, County of Cass, Minn., for the Year 1930.

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), 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).

S. L. Towne
H. E. Stockwell
J. W. Stockwell

Florence Anderson Moe

Assessor's Return of Taxable Real Property in the Town of Jorney, County of Cass, Minn., for the Year 1930.

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), 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).

Florence Anderson Moe

W. A. Westerson

Meyer Jacobson

Assessor's Return of Taxable Real Property in the Town of Jorrey, County of Cass, Minn., for the Year 1930.

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 the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Jorrey, County of Cass, Minn., for the Year 1930.

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 Jarvey, County of Cass, Minn., for the Year 1930.

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, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Handwritten names of owners: Arthur J. Berg, John Jangness, Henry Rosenbauer, Anson A. Van Sassel, Henry Rosenbauer.

Assessor's Return of Taxable Real Property in the Town of Jarvey, County of Cass, Minn., for the Year 1930.

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, etc.), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, etc.).

Handwritten names of owners: S. L. Towne, Clover Belt Land Co., Mid State Land Co., S. L. Towne, Clover Belt Land Co., S. L. Towne.

Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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

Table with columns: NAME OF OWNER, No. of School or 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 Torrey, County of Cass, Minn., for the Year 1930.

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 Torrey, County of Cass, Minn., for the Year 1930.

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

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

Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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

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





Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
Cass Acres Co.		NE 1/4 of NE 1/4	24	143	25	40	328240		328240	80		109
		NW 1/4 of NE 1/4										
		SW 1/4 of NE 1/4										
"		SE 1/4 of NE 1/4				40	328240		328240	80		109
		NE 1/4 of NW 1/4										
L. L. Towne		NW 1/4 of NW 1/4				40	328240		328240	80		109
Clover Belt Land Co.		SW 1/4 of NW 1/4				40	492360		492360	120		164
		SE 1/4 of NW 1/4										
		NE 1/4 of SW 1/4				40	328240		328240	80		109
"		NW 1/4 of SW 1/4				40	328240		328240	80		109
"		SW 1/4 of SW 1/4				40	328240		328240	80		109
Clover Belt Land Co.		SE 1/4 of SW 1/4				40	328240		328240	80		109
Cass Acres Co.		NE 1/4 of SE 1/4				22 50	180132		180132	44		60
W. C. Foster		NW 1/4 of SE 1/4				40	328240		328240	80		109
"		SW 1/4 of SE 1/4				40	328240		328240	80		109
Earl W. Hatch		SE 1/4 of SE 1/4				40	328240		328240	80		109
						462 50	2892		2892	964		1314
							3952		3952			
							3945					

Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
N. S. Rose		NE 1/4 of NE 1/4	25	143	25	40	492360		492360	120		164
"		NW 1/4 of NE 1/4				40	492360		492360	120		164
N. S. Rose & Baldwin's		SW 1/4 of NE 1/4				40	492360		492360	120		164
"		SE 1/4 of NE 1/4				40	492360		492360	120		164
W. A. Westerson		NE 1/4 of NW 1/4				40	328240		328240	80		109
Louis Andersch		NW 1/4 of NW 1/4				40	328240		328240	80		109
"		SW 1/4 of NW 1/4				40	328240		328240	80		109
Grant Smith		SE 1/4 of NW 1/4				40	328240		328240	80		109
Herman N. Dietz		NE 1/4 of SW 1/4				40	328240		328240	80		109
"		NW 1/4 of SW 1/4				40	328240		328240	80		109
"		SW 1/4 of SW 1/4				40	328240		328240	80		109
"		SE 1/4 of SW 1/4				40	328240		328240	80		109
"		NE 1/4 of SE 1/4				40	328240		328240	80		109
"		NW 1/4 of SE 1/4				40	328240		328240	80		109
"		SW 1/4 of SE 1/4				40	328240		328240	80		109
"		SE 1/4 of SE 1/4				40	328240		328240	80		109
						640	4320		4320	1440		1964
							5904		5904			
							5892					

Assessor's Return of Taxable Real Property in the Town of Jarvey, County of Cass, Minn., for the Year 1930.

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 (as Equalized by Board of Review, by County Board, by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Jarvey, County of Cass, Minn., for the Year 1930.

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 (as Equalized by Board of Review, by County Board, by Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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

Table with columns: NAME OF OWNER, No. of School or 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 OF LANDS INCLUDING ALL STRUCTURES, IMPROVEMENTS AND MACHINERY, 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 Torrey, County of Cass, Minn., for the Year 1930.

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

Table with columns: NAME OF OWNER, No. of School or 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 OF LANDS INCLUDING ALL STRUCTURES, IMPROVEMENTS AND MACHINERY, 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).

MADE IN ST. CLOUD BY THE FRITZ BROS. CO.

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
M. V. Dutcher		NE 1/4 of NE 1/4	30	143	25	40		328240		328240	80		109	
"		NW 1/4 of NE 1/4				40		328240		328240	80		109	
"		SW 1/4 of NE 1/4				40		328240		328240	80		109	
"		SE 1/4 of NE 1/4				40		328240		328240	80		109	
Mary Bowman		NE 1/4 of NW 1/4				40		328240		328240	80		109	
"		NW 1/4 of NW 1/4			Lat 1	39	70	328240		328240	80		109	
M. V. Dutcher		SW 1/4 of NW 1/4			" 2	39	78	328240		328240	80		109	
W. A. Westerson		SE 1/4 of NW 1/4				40		328240		328240	80		109	
M. V. Dutcher		NE 1/4 of SW 1/4				40		328240		328240	80		109	
Clyde E. Brenton		NW 1/4 of SW 1/4			" 3	39	86	328240		328240	80		109	
L. S. Letts		SW 1/4 of SW 1/4			" 4	39	95	328240		328240	80		109	
Mels Randew		SE 1/4 of SW 1/4				40		328240		328240	80		109	
Otto W. Franzen		NE 1/4 of SE 1/4				40		328240		328240	80		109	
M. V. Dutcher		NW 1/4 of SE 1/4				40		328240		328240	80		109	
"		SW 1/4 of SE 1/4				40		328240		328240	80		109	
Otto W. Franzen		SE 1/4 of SE 1/4				40		328240		328240	80		109	
						639	29	3840		3840	1280		1744	
								5248		5248				
								5248		5248				

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	Number of Acres		ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
W. A. Westerson		NE 1/4 of NE 1/4	31	143	25	40		328240		328240	80		109	
Geo. H. Head		NW 1/4 of NE 1/4				40		328240		328240	80		109	
"		SW 1/4 of NE 1/4				40		328240		328240	80		109	
W. A. Westerson		SE 1/4 of NE 1/4				40		328240		328240	80		109	
Jennie V. Ladd		NE 1/4 of NW 1/4				40		328240		328240	80		109	
E. L. Track		NW 1/4 of NW 1/4			Lat 1	39	98	328240		328240	80		109	
"		SW 1/4 of NW 1/4			" 2	39	93	328240		328240	80		109	
Jennie V. Ladd		SE 1/4 of NW 1/4				40		328240		328240	80		109	
H. G. Patton		NE 1/4 of SW 1/4				40		328240		328240	80		109	
"		NW 1/4 of SW 1/4			" 3	39	88	328240		328240	80		109	
"		SW 1/4 of SW 1/4			" 4	39	83	328240		328240	80		109	
"		SE 1/4 of SW 1/4				40		328240		328240	80		109	
Geo. H. Head		NE 1/4 of SE 1/4				40		328240		328240	80		109	
H. H. Patton		NW 1/4 of SE 1/4				40		328240		328240	80		109	
"		SW 1/4 of SE 1/4				40		328240		328240	80		109	
Geo. H. Head		SE 1/4 of SE 1/4				40		328240		328240	80		109	
						639	62	3840		3840	1280		1744	
								5248		5248				
								5248		5248				

Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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 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
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
Benj. S. Hanchett		NE 1/4 of NE 1/4		32	143	25	40	328	240	328	240	80	109	
"		NW 1/4 of NE 1/4				40	328	240	328	240	80	109		
"		SW 1/4 of NE 1/4				40	328	240	328	240	80	109		
Northern Estate Co.		SE 1/4 of NE 1/4				40	328	240	328	240	80	109		
Richard Remus		NE 1/4 of NW 1/4				40	328	240	328	240	80	109		
A. J. Lenesty		NW 1/4 of NW 1/4				40	328	240	328	240	80	109		
"		SW 1/4 of NW 1/4				40	328	240	328	240	80	109		
Richard Remus		SE 1/4 of NW 1/4				40	328	240	328	240	80	109		
Thos. L. Green & L. H. Perry		NE 1/4 of SW 1/4				40	328	240	328	240	80	109		
"		NW 1/4 of SW 1/4				40	328	240	328	240	80	109		
"		SW 1/4 of SW 1/4				40	328	240	328	240	80	109		
"		SE 1/4 of SW 1/4				40	328	240	328	240	80	109		
Cass Acres Co.		NE 1/4 of SE 1/4				40	328	240	328	240	80	109		
"		NW 1/4 of SE 1/4				40	328	240	328	240	80	109		
"		SW 1/4 of SE 1/4				40	328	240	328	240	80	109		
"		SE 1/4 of SE 1/4				40	328	240	328	240	80	109		
						640	3940		3840	1280		1764		
							5248		5248					

Assessor's Return of Taxable Real Property in the Town of Torrey, County of Cass, Minn., for the Year 1930.

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 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
									True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate				
Blanch D. Lyman		NE 1/4 of NE 1/4		33	143	25								
"		NW 1/4 of NE 1/4												
"		SW 1/4 of NE 1/4												
"		SE 1/4 of NE 1/4												
Oscar Samuelson		20 acres of Lot 1					20	287	210	287	210	70	96	
J. M. Evans		NE 1/4 of NW 1/4				40	438	321	438	321	107	146		
"		NW 1/4 of NW 1/4				40	438	321	438	321	107	146		
"		SW 1/4 of NW 1/4				39	70	656	480	656	480	160	219	
Mrs. M. J. Faille		SE 1/4 of NW 1/4				35	80	1033	756	1033	756	252	344	
Harold L. Peterson		20 acres of " 1				20	217	210	174	198	46	140	136	
J. E. Flinn, B. P. Flinn & Mayne Dyrman		NW 1/4 of SW 1/4				27	25	775	569	216	246	99	913	
Thos. Green & L. H. Perry		SW 1/4 of SW 1/4				44	58	922	675	922	675	225	307	
"		SE 1/4 of SW 1/4												
John M. Hughes		" 9				181	57	42	174	198	23	1240	80	
"		NE 1/4 of SE 1/4											77	
"		NW 1/4 of SE 1/4												
Harold L. Peterson		SW 1/4 of SE 1/4				52	90	869	636	869	636	212	290	
Roland Hicks & Harold L. Peterson		SE 1/4 of SE 1/4				32	25	525	384	525	384	128	175	
Alex O. Roadahl		" 8				58	27	20	88	100	115	120	40	
						377	04	508	4	742	59	26	1942	
								6945	652	653	7597		2537	

# R. C. LEHMANN

ELECTRICAL CONSTRUCTION

779 CHEROKEE AVENUE

ST. PAUL, MINN.

December-30th-1930,

MR A.A.CATER. COUNTY AUDITOR.

CASS COUNTY, MINN.

WALKER. MINN.

Dear Sir:-

Replying to your query as to the acreage in the tract discribed in Warranty Deed #93739 Will say that from the best information in my possession, a diagram scale furnished by Mr J.H.Flynn who made the survey of this tract, Will say it is 11 acres more or less. And if this is satisfactory to you it will be alright with both Mr Romer and myself.

Yours very truly.

*R. C. Lehmann*

*Lot 1  
Sec. 22-  
143-75*

*#  
22.70 } 11.00*

*.4954754*

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
R. A. Boker		NE $\frac{1}{4}$ of NE $\frac{1}{4}$	34	143	25	40	492360		492360	120			164
"		NW $\frac{1}{4}$ of NE $\frac{1}{4}$ Lot 1				52.25	697510		697510	190			232
"		SW $\frac{1}{4}$ of NE $\frac{1}{4}$ " 2				16.60	348255		348255	85			116
"		SE $\frac{1}{4}$ of NE $\frac{1}{4}$ " 3				38.73	533390		533390	130			178
		NE $\frac{1}{4}$ of NW $\frac{1}{4}$											
		NW $\frac{1}{4}$ of NW $\frac{1}{4}$											
		SW $\frac{1}{4}$ of NW $\frac{1}{4}$											
		SE $\frac{1}{4}$ of NW $\frac{1}{4}$											
John M. Hughes		Lot 7				230	8260		8260	20			27
		NE $\frac{1}{4}$ of SW $\frac{1}{4}$											
		NW $\frac{1}{4}$ of SW $\frac{1}{4}$											
H. B. Cole		SW $\frac{1}{4}$ of SW $\frac{1}{4}$ " 6				7.60	12390		12390	30			41
		SE $\frac{1}{4}$ of SW $\frac{1}{4}$											
Elmer Peterson		NE $\frac{1}{4}$ of SE $\frac{1}{4}$ " 4				37.40	492360		492360	120			164
Harold L. Peterson		NW $\frac{1}{4}$ of SE $\frac{1}{4}$ " 5				44.50	615450		615450	150			205
Elmer Peterson		SE $\frac{1}{4}$ of SE $\frac{1}{4}$				40	328240		328240	80			109
						279.38	2715		2715	90.5			1236
							3710		3710				
							3907						

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

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars
Edw. J. Fenton		NE $\frac{1}{4}$ of NE $\frac{1}{4}$ 35 143 25 40				40	328240		328240	80			109
F. H. Rhodes		NW $\frac{1}{4}$ of NE $\frac{1}{4}$				40	328240		328240	80			109
"		SW $\frac{1}{4}$ of NE $\frac{1}{4}$				40	328240		328240	80			109
Edw. J. Fenton		SE $\frac{1}{4}$ of NE $\frac{1}{4}$				40	328240		328240	80			109
F. H. Rhodes		NE $\frac{1}{4}$ of NW $\frac{1}{4}$				40	328240		328240	80			109
"		NW $\frac{1}{4}$ of NW $\frac{1}{4}$				40	328240		328240	80			109
"		SW $\frac{1}{4}$ of NW $\frac{1}{4}$				40	328240		328240	80			109
"		SE $\frac{1}{4}$ of NW $\frac{1}{4}$				40	328240		328240	80			109
Elmer Peterson		NE $\frac{1}{4}$ of SW $\frac{1}{4}$				40	328240		328240	80			109
"		NW $\frac{1}{4}$ of SW $\frac{1}{4}$				40	328240		328240	80			109
"		SW $\frac{1}{4}$ of SW $\frac{1}{4}$				40	328240		328240	80			109
L. H. Perry		SE $\frac{1}{4}$ of SW $\frac{1}{4}$				40	328240		328240	80			109
Van V. Austin		NE $\frac{1}{4}$ of SE $\frac{1}{4}$				40	328240		328240	80			109
Elmer Peterson		NW $\frac{1}{4}$ of SE $\frac{1}{4}$				40	328240		328240	80			109
L. H. Perry		SW $\frac{1}{4}$ of SE $\frac{1}{4}$				40	328240		328240	80			109
Van V. Austin		SE $\frac{1}{4}$ of SE $\frac{1}{4}$				40	328240		328240	80			109
						6.40	3840		3840	80			109
						18.90	5248		5248	1280			1744
						240	189231		189231	8689			65314
							195222						65478





Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of Cass, Minn., for the Year 1930.

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

MADE IN ST. CLOUD BY THE FRITZ-CROSS CO.

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	STRUCTURES AND IMPROVEMENTS		Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission							
						Acres	100ths		True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate					Dollars	Dollars	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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minnesota, 1930.

FORM 6 MADE IN ST. CLOUD BY THE FRITZ-CROSS CO.

Amount Brought Forward from Page	Acres	100ths	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS		
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission			
				True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently attached to Real Estate							Dollars	Dollars
1284	3	277	2970			1414	103						
2970	3	644	5253	1002		6255	2085	2085	990				
1920	4	643	1920			1920	640	640	640				
1920	5	644	1920			1920	640	640	640				
3840	6	643	3840			3840	1280	1280	1280				
1920	7	638	1920			1920	640	640	640				
2640	8	640	2640			2640	880	880	880				
2958	9	640	2958			2958	986	986	986				
8631	10	600	8631	2514		11145	3715	3715	3715				
9094	11	603	9094	-240		10905	3635	3555	3555				
2351	12	190	2351	2811		2892	964	964	964				
5784	13	630	5784	341		5904	1968	1968	1968				
3858	14	448	3858	120		3958	1286	1286	1286				
6468	15	640	6468	507		6975	2325	2325	2325				
3920	16	400	3920			3920	1240	1240	1240				
1920	17	640	1920			1920	640	640	640				
1920	18	637	1920			1920	640	640	640				
4740	19	637	4740			4740	1580	1580	1580				
7077	20	531	7077			7077	2359	2359	2359				
		10730	98	17984	-240	15479	2843	2843	2843				

