ASSESSMENT & TAX LIST

Vil. of Backus

1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn. APR 15 1936.

A. A. Mowatt Assessor of the Village Backus

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village *for the year 1936, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

[signature] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 1927.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Persona Property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

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

Sec. 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 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. 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 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 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 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 livestock 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 household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, not exempt under the provisions of Chapter 385, Laws of 1933, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are 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 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 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. 2013. 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 in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, 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 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 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 under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2032. 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 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 dwellings, 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. 1993. 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 lieu 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 accordance with the provisions of classes three (3), three "b" (3b) 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 or equipment of the family residence, not exempt under the provisions of Chapter 385, Laws of 1933, 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 classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) 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, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, not exempt under the provisions of Chapter 385, Laws of 1933, 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 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof.

All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class four (4) hereof.

For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent of the true and full value thereof respectively.

Class 4. All property not included in the 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.

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

Village of Backus - (Unorg. School Dist.)

For Convenience of Auditor in Showing Boundaries of School Districts

Township No. ..... Range No. ..... Mer. P. M.

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

INDEX TO SECTIONS

SECTION	PAGE
Sec. 1	
" 2	
" 3	
" 4	
" 5	
" 6	
" 7	
" 8	
" 9	
" 10	
" 11	
" 12	
" 13	
" 14	
" 15	
" 16	
" 17	
" 18	
" 19	
" 20	
" 21	
" 22	
" 23	
" 24	
" 25	
" 26	
" 27	
" 28	
" 29	
" 30	
" 31	
" 32	
" 33	
" 34	
" 35	
" 36	

Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1936.

FORM 1 — ALLEN-BATES COMPANY, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally set out in rows than 12 feet apart, each way	Have the Trees been kept in that condition by replacing all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination, as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

Dated ..... *1936.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1936

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of ..... Mill per Bushel		Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel		★ Total Tax		REMARKS
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village *of* Backus *in said County, for the year 1936.*

Witness my hand and official seal this 31st *day of* December, *1936.*

L C Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Fourth day of January, A. D. 1937, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village *of* Backus *in said County for the year 1936, as specified above, and amounting to* Five thousand five hundred sixty six & 41/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

December 31 *1937*

To L, C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Village *of* Backus *in said County, for the year 1936, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.
ema

Auditor's Office, Cass County, Minnesota.

January *1938.*

I hereby certify that on the first Monday in January, 1938, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village *of* Backus *in said County, for the year 1936, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof remain unpaid, is delinquent for said year.*

L C Peterson
County Auditor.

(SEAL)

Returns Sh

NAMES OF OWNERS

Note ★ Assessors will

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Backus

No. School District	Valuation of Money and Credits	Valuation by School Districts:					Rate of State Taxes:					Rate of County Taxes:							Rate of Town, City or Village Taxes:							Total Rate of Taxes Only on Property Subject to Taxation	Total Rate of School Taxes:								Total Rate of All Taxes
	Dollars	Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property Exclusive of Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Bldg. & Maint. Fund Mills	Misc. Cont. Mills	Total Rate of State Taxes Mills	Co. Rev. Mills	Co. R.&B. Mills	Co. Fund Mills	Co. Road and Br. Mills	Co. Sink. Fund Mills	Co. Bldg. Mills	Total Rate of County Taxes Mills	Town Rev. Mills	Town R.&B. Mills	1 Mill Drag Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Total Rate of Town, City or Village Taxes Mills		Local 1 Mill Mills	Special Mills	Sch'l State Loan Mills	Sinking Mills	Building Mills	Debt Serv. Mills	Total Rate of All Sch'l Tax Mills	Tax Rate of All Taxes Mills
Vill	14610	4383	5117	22635	9603	37345	10.74	12.26		2.00	25.00	4.46	1.00		1.00	1.00		7.46							8.00	40.31	3749	Vill. 1.15	15.5	4.2	1.	21.7	24.94
																													Vill. 1.30	5.5	4.2	1.	11.7	19.94

RATES AND TAXES

Cass County, State of Minnesota.

Local 1 Mill	Special	Sch'l State Loan	Sinking	Building	Debt Serv.	Total Rate of All Sch'l Tax	Tax Rate of All Taxes
Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
5172	7675	2149	5172	2589			
3223	9668	13536	3223	16116			

TAXES LEVIED

Local 1 Mill	Special	Sinking	Building	Debt Serv.	Total School Tax
5172	7675	2149	5172	2589	
3223	9668	13536	3223	16116	

ALL OTHER TAXES

FUNDS	Rate	AMOUNTS
State Revenue		4093.0
State School		4693
Teachers' Insurance and Retirement Fund		971
Hom. Cert. Illegal		
County Revenue		4584
County Road and Bridge		12673
County Poor		4584
County Road and Interest		4776
County Sinking		
Old Age Assistance		5776
Town Revenue		2002.7
Town Road & Bridge		
Town 1 Mill Drainage		
Town State Loan		
Town Building		
Town Fire Patrol		
Interest		24988
Sinking		39998
School Local 1 Mill		3736
School Special		10459
School State Loan		
School Building		3736
School Debt Serv.		18673
Sinking		18685
Interest and Credits		4383
TOTAL		224661
Hom. Cert.	+	36

Total Levy $ 5.5 Mills

Total No. Acres ..... Total Levy $ 5.5 Mills ..... Book Footings, $

State of Minnesota, County of Cass. } ss.

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all the taxable property in the Village of Backus in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1926.

Witness my hand and official seal this 7th day of December A. D. 1926.

L. C. Peterson
County Auditor

SEAL

Returns Sh

NAMES OF OWNERS

Note ★ Assessors w

Collection of Taxes of 1936, ... of ..... Cass County, Minnesota.

FUNDS	March Settlement 193..	June Settlement 193..	Nov. Settlement 193..	Am't Collected from Nov. 1936 to First Monday in Jan. 1937	~~March Settlement~~	~~June Settlement~~	~~Nov. Settlement~~	~~TOTAL COLLECTED~~	~~BALANCE UNCOLLECTED~~
State Revenue	10499	13701	13935	482					
State School	1173	1558	1564	54					
Teachers' Ins. and Ret. Fund	249	323	331	11					
Municipal Hospital									
County Revenue	11697	15258	15504	536					
County Road and Bridge	4368	5700	5800	201					
County Poor	11697	15258	15504	536					
County Bond and Interest	14302	18664	18988	657					
County ~~Sinking~~ C.A.A.	14302	18664	18988	657					
Town Revenue	17961	23440	23847	825					
Town Road and Bridge							1205		
Town 1 Mill Dragging									
Town ~~State Loan~~ Interest	7692	13389	10213	353					
Town Building Sinking	10259	10039	13622	471			5146		
Town Fire Patrol							6863		
School Local 1 Mill	958	1250	1272	44					
School Special	28739	37517	36958	1331					
School ~~State Loan~~ Sinking	4033	5262	5342	185					
School Refunding	4790	6251	6359	220					
School Building	958	1250	1272	44					
Money and Credits	4081	170	108						
TOTALS	147673	182774	189600	6597	31308	95638	969076	— 03	556697

SCHOOL DISTRICTS	March Settlement				June Settlement				November Settlement				Forfeited Settlement				November to January				Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total		Local 1 Mill	Special	Total		Local 1 Mill	Special	Total		Local 1 Mill	Special	Total		Local 1 Mill	Special	Total			
School District No.																						
" " "																						
" " "																						
" " "																						
" " "																						
" " "																						
" " "																						
TOTALS																						

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1936.

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Tenths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized for the State Common (Dollars)
Samuel Adams	15	*NE¼*	5	114	32	160		Yes	5000	1200		6800	800	933	1733			
Ord. Anderson		*SW¾*	5	114	32	160		No	5800			5800		1933	1933			
Lester Howard		*SE¼*	5	114	32	160		No	6200			6200		2067	2067			
George E. Warner		*N½ of NE¼*	6	114	32	80		Yes	2800	900		3700	740		740			
Howard Elliott		*S½ of NE¼*	6	114	32	80		No	2800			2800		933	933			
Oscar Johnson		*NW¼*	6	114	32	160		Yes	6000	2400		8400	800	1167	2367			
Mary Cole		*E½ of SW¼*	6	114	32	80		Yes	2300	1200		3500	700		700			
W. H. Benson		*W½ of SW¼*	6	114	32	80		No	3000			3000		1000	1000			
A. R. Sylvester		*NE¼ of SE¼*	6	114	32	40		Yes	1600	1600		3200	577	100	677			
Do.		*SW¾ of SE¼*	6	114	32	40		Yes	1200			1200	223	33	256			
									37300	7300		44600	3340	8466	11806			

PROOF

Assessed Value of Homesteads, $3,340 x 5 equals	$16,700
Assessed Value of Remainder, $8,466 x 3 equals	$25,398
Total True and Full Value,	$44,098

Form 4C

Assessment Roll and Tax List of Unplatted Real Property in the Village of Backus

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land (Acres 100%)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Improvements 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 and Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 20 Per Cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ Per Cent Class 3 (Dollars)	Total Assessed Value of Lands and Buildings, All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Sold for Taxes
Aaron Zaffke		1 Sa'4 of Se'4	29	139	30	40		No	600	~~600~~		~~1200~~ 1000		~~400~~ 300	~~400~~ 300				
Francis L. Bailey		(100 ft x 4 rods N & W of Lying 2 W of Lake Shore Drive)	20					"	100			100		33	33				
Trustees of Methodist Episcopal Church of Backus		100'x200' S of Lot 6, Blk 9 (Church)				Exempt													
Backus State Bank		40'x150' S of Lot 6, Blk 9				14		Yes	50	200		250	50		50				SOLD FOR TAXES
~~American Gas Power Co.~~ ~~Alva E. Miller Agent~~		5 50'x150' of E½ of NE¼	31			17		No	2			2		1	1				
"		6 150'x500' of E½ of NE¼				175			28			28		9	9				
H. D. Cafferand		7 9.08 ac of NE¼ NE¼				9.08		No	133	1610		1745	349		349				
Old Toss		8 176'x339' of NE¼ NE¼				1.61		No	75	500		575		292	292				SOLD FOR TAXES
A. D. Miller	Harry E. Miller	9 (170'x390' less 150'x500') 10 (50'x150' of E½ NE¼ + NW½ 50'x100')				14.07		No	210	1950		2160		720	720				
N. E. Cox	Martha Cox	11 176'x183' less 50'x150' of NE¼ NE¼ less 10'x100' less 50'x150'				1.00		Yes	50	500		550	110		110				
~~Backus State Bank~~	Martin Anderson	12 50'x150' of NE¼ NE¼				.95		"	40	500		540	108		108				SOLD FOR TAXES
H. D. Cafferand		13 E½ NE¼ less plat & that portion of Gp. Bulp				79		No	435			435	87		87				
A. D. Miller		14 ~~Auto Park~~ Lot 1				8.50		"	127			127		42	42				
"		15 ~~Sa'4 NE¼~~ - Lot 2				26.90		"	403			403		134	134				
Aaron Zaffke		16 50'x100' of E½ of NE¼				1.14		"	40	600		640		213	213				SOLD FOR TAXES
~~Martin Anderson~~	Fred L. Anderson	17 10'x200' & 60'x50' of Lot 1 Blk 6 NE¼ NE¼				.14		"											
		18																	
		19																	
		20																	
						138.71			2295	~~1460~~		3755	704	~~1044~~ 1044	~~1748~~ 1748				

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Par. ..... Rate ..... Mills	District No. ..... Par. ..... Rate ..... Mills	District No. ..... Par. ..... Rate ..... Mills	District No. ..... Par. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to Plus Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
200									26.97	1	2nd Half Paid 1st Half Paid	OCT 28 1937 JUN 7 1937	8547 4849		13.50 ✓		13.49 ✓							
33									44	2	PAID IN FULL	APR 21 1937	2979		44 ✓									
										3														
50									6.75	4											6.75			
1									13	5	PAID IN FULL	JUN 30 1937	6339		13 ✓									
9									12.1	6	PAID IN FULL	JUN 30 1937	6339		12.1 ✓									
349									47.09	7	2nd Half Paid 1st Half Paid	NOV 23 1937 JUN 28 1937	7564 6767		23.54 ✓		23.55 ✓							
292									39.40	8	2nd Half Paid 1st Half Paid	NOV 20 1937 JUL 2 1937	7443 6247		19.70 ✓		19.70 ✓							
720									97.16	9	PAID IN FULL	JUN 30 1937	6339		97.16 ✓									
										10														
110									148.4	11	PAID IN FULL	MAY 19 1937	4610		148.4 ✓									
108									145.7	12	PAID IN FULL	JUN 25 1937	5918		145.7 ✓									
87									117.4	13	2nd Half Paid 1st Half Paid	NOV 23 1937 JUN 28 1937	7564 6767		58.4 ✓		58.7 ✓							
42									52.7	14	PAID IN FULL	JUN 30 1937	6339		52.7 ✓									
134									180.8	15	PAID IN FULL	JUN 30 1937	6339		180.8 ✓									
213									287.4	16											287.4			
										17														
										18														
										19														
										20														
2048									3168.7															

Form 4C. Water-mark paper, watermark "Bank Bond"

Assessment Roll and Tax List of Unplatted Real Property in the Village of Backus

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1936.

Note: Assessed Value of Unplatted Property = 2,765 (Real Estate) + 1,415 (Pattell) = 4,180 (Total)

No.	Surname Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 Per Cent, Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ Per Cent, Class 3 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Lafe Sycks		All that part of Lot 1 lying N of Lot 1 Blk 7						Yes	100	260		360	72		72				
2	Fannie G. Bailey		118'x140' S of Lot 13 Blk 7						No	500	3500		4000		1333	1333				
	Arthur D. Miller & E. E. Clifford		118'x 40' S of . 17 . 7							50			50		17	17				
3	John Spillane		118'x 100' S of . 17 . 7							100	320		420	140	140	140				Sold for Taxes
4	Frank Reynolds		176'x142½' S of . 17 . 8						Yes	140	1660		1800	360		360				
5	Fannie G. Bailey		176'x142½' S of . 17 . 8						Yes	140	1660		1800	360		360				
6	Backus Ldr. Co.		All that part of Lots 20-13 S of Blk 7 (Lot 17 Blk 6)						No	75	60		135		45	45				Sold for Taxes
	"		83'X174' N of Lot 18 Blk. 5							100			100		33					
7	F. M. Ogier		75'x140' N of Lot 24 Blk 6						No	100	60		160	32		32				Sold for Taxes
8	J. A. Newman		75'x140' N of Lot 1 Blk 6						No	100	200		300		100	100				
9	~~Warren H. Kimball~~ Estate of Kimball		75'x150' N of . 17 . 7						No	100	110		210		70	70				Sold for Taxes
10	Rollin Thorpe		40'x145' S of . 7 . 9						No	140	500		720		240	240				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				
										1843	8410		9254	824	1945	2769				

No.	Valuations by School Districts as Equalized by Tax Commission: District No. 562 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty	November Settlement 1937 ($ cts.)	Penalty	Collections to First Monday in January 1938 ($ cts.)	Penalty	Delinquent on First Monday in January 1938 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	72									972	2nd Half Paid 1st Half Paid	NOV 18 1937 JUN 7 1937	9136 4878		486		486							
2																								
3	1333									17988	1st Half Paid	JUN 25 1937	6036		8994						8994			
	17									229											229			
4	140									1889	2nd Half Paid 1st Half Paid	NOV 6 1937 JUN 28 1937	8870 6266		945		944							
5	360									4857	2nd Half Paid 1st Half Paid	OCT 5 1937 APR 1 1937	7779 2224		2429		2429							
6	360									4857	1st Half Paid	JUN 25 1937	6036		2429						2429			
	45									607	PAID IN FULL	JUL 14 1937	5197		607									
7	32	Auditor's Assessment 4/17/37								445	PAID IN FULL	JUL 14 1937	5197		445									
	32									432											432			
8	100									1349	2nd Half Paid 1st Half Paid	NOV 9 1937 JUN 9 1937	7289 5037		674		675							
9	70									945	PAID IN FULL	APR - 5 1937	2712		945									
10	240									3239	PAID IN FULL	MAY 21 1937	4597		3239									
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
	~~7867~~									37366														
	~~4464~~																							
	~~5497~~																							
	5126									69045														

GT.

Assessment of Taxable Platted Real Property in the ..... of ....., County of ....., Minn., for the Year 1936.

Sample Form for Guidance of Assessor — *HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.*

Description of Property						Assessor's Valuations							Equalized Valuations		
Name of Owner	School District	Subdivision	Lot	Block	Indicate Homestead	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	Structures and Improvements: True and Full Value of Machinery Attached to Real Estate — Dollars	Total True and Full Value of Lands including all Structures, Improvements and Machinery — Dollars	Assessed Value of Homestead up to $4,000 at 25 per cent Class 3C — Dollars	Assessed Value of Remainder at 40 per cent Class 4 — Dollars	Total Assessed Value of Lands Including all Structures, Improvements and Machinery — Dollars	Total Assessed Value as Equalized by Board of Review — Dollars	Total Assessed Value as Equalized by County Board — Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission — Dollars
Frank Collins	*12*	*Elm Knoll*	*1*	*2*	*Yes*	*600*	*3000*		*3600*	*900*		*900*			
E. F. Graham			*2*	*2*	*Yes*	*550*	*4200*		*4750*	*1000*	*300*	*1300*			
W. Doe			*3*	*2*	*No*	*550*	*5000*		*5550*		*2220*	*2220*			
M. Douglas			*4*	*2*	*Yes*	*550*	*3000*		*3550*	*888*		*888*			
John Smith			*5*	*2*	*Yes*	*550*	*2600*		*3150*	*788*		*788*			
Do.			*6*	*2*	*Yes*	*550*			*550*	*138*		*138*			
J. C. Colburn			*7*	*2*	*Yes*	*550*	*4000*		*4550*	*1000*	*320*	*1320*			
H. Haley			*8*	*2*	*No*	*550*			*550*		*220*	*220*			
George Becker			*9*	*2*	*Yes*	*550*	*2950*		*3500*	*857*	*35*	*892*			
Do.			*10*	*2*	*Yes*	*600*			*600*	*143*	*5*	*148*			
						5000	*24750*		*30350*	*5714*	*3000*	*8714*			

PROOF

Assessed Value of Homesteads, $5,714 x 4 equals . . . $22,856

Assessed Value of Remainder, $3,000 x 2½ equals . . . 7,500

Total True and Full Value . . . $30,356

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
A.O. Miller	Ardith E. Miller	Koop's Addn	1	1		No	30										
"	"		2				30										
"	"		3	3			30										
"	"		4	4			30			240		96	96				
"	"		5	5			30										
"	"		6	6			30										
"	"		7	7			30										
"	"		8	8			30										
Emma Biehl			9	9		Hom	50										
"			10	10		"	50										
"			11	11			50										
"			12	12			50										
"			13	13			50										
"			14	14			50										
"			15	15			50										
"			16	16			50										
"			17	17			50										
"			18	18			50										
"			19	19			50	940		1440 ~~1590~~	~~195~~	~~820~~	~~515~~				
			~~20~~														
							310	940		1330	195	416	614				

Valuations by School Districts as Equalized by Tax Commission: District No. 162 Rate 14.44 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty	November Settlement 1937 ($ cts.)	Penalty	Collections to First Monday in January 1938 ($ cts.)	Penalty	Delinquent on First Monday in January 1938 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)	Remarks
										1															
										2															
										3															
96									1439	4	PAID IN FULL	JUN 8 TH 1937	6338		1439										
										5															
										6															
										7															
										8															
										9															
										10															
										11															
										12															
										13															
										14															
										15															
										16															
										17															
										18															
378 ~~613~~									~~1559~~ ~~1227~~	19	PAID IN FULL	OCT 25 1937	8212				5593								2175 Abst 3487
										20															
614									9207																

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Structures Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land (Including all Structures Improvements and Machinery) (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Others at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the State Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1623 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
	Emma Riehl		Koop's Addn	70	1				50	added for 1936																																	
1	"			71					50																																		
2	Nora E. Murphy			72				yes	50																																		
3	"			73				"	50	1050		1250	312		312																												
4	"			24				"	50																																		
5	"			25				"	50																																		
6	Estate of George Hedmark & Mrs Jessie M. Adams			26				No	40																																		
7	"	"		27				"	40																																		
8	"	"		28				"	40																																		
9	"	"		29				"	40			160		64	64																												
10																																											
11																																											
12																																											
13																																											
14																																											
15																																											
16																																											
17																																											
18																																											
19																																											
20									360	1050		1410	312	64	376																												
																				25										375	1	PAID IN FULL	OCT 25 1937	8212				375							27 Added
																															2												
																				312										1467	3	2nd Half Paid	NOV 19 1937	9313											
																															4	1st Half Paid	JUN 8 1937	4708		733		2339						
																															5												
																															6												
																															7												
																															8												
																															9												
																				64										960	10	2nd Half Paid	JUL 28 1937	7095				480							
																																1st Half Paid	JUN 8 1937	6271		480								
																															11												
																															12												
																															13												
																															14												
																															15												
																															16												
																															17												
																															18												
																															19												
																															20												
																				376										5630													

Form 3C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Permanently Attached Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
E. L. Finnerson		Naopi's Addn	1	1		yes	50										
"			2	2		"	50										
"			3	3		"	50	600		900	225		225				
"			4	4		"	50										
"			5	5		"	50										
"			6	6		"	50										
Grace R. Bronson			7	7		No	50										
"			8	8		"	50	600		750		300	300				
"			9	9		"	50										
Dora A. Dell			10	10		yes	50										
"			11	11		"	50										
"			12	12		"	50	1000		1150	288		288				
Valentine Enkelte			13	13		No	50										
"			14	14		"	50	850		1000		400	400				
"			15	15		"	50										
A. D. Miller	Adah E. Miller & Audrey Miller		16	16		yes	50										
"			17	17		"	50	1250		1350	337		337				
J. N. Bailey			18	18		No	10			10		4	4				Sold for Taxes
E. N. Strong		S. on S. of	19	18		"	40			40		16	16				
Mary Cosgrove			20	19		"	50			50		20	20				Sold for Taxes
							850	4300		5250	850	740	1590				

Valuations by School Districts as Equalized by Tax Commission: District No. 22 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Name ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to Five Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
1944 (Dollars)	(Dollars)	(Dollars)	(Dollars)	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
225									33.74	2nd Half Paid 1st Half Paid	OCT 12 1937 MAY 13 1937	3364 3678		16.87		16.87 ✓							
300									44.98											44.98		49.23	
288									43.18	2nd Half Paid 1st Half Paid	NOV 20 1937 MAY 31 1937	9424 4670		21.59		21.59 ✓							
400									59.98	PAID IN FULL	JUN 14 1937	5200		59.98									
337									50.53	PAID IN FULL	JUN 30 1937	6888		50.53									
4									.60											.60			
16									2.40	2nd Half Paid 1st Half Paid	OCT 28 1937 JUN 2 1937	9270 4172		1.20		1.20 ✓							
20									3.00											3.00			
1590									238.41														

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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)	True and Full Value of Lands including all Structures Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads Not Exceeding $4000 Class 3C	Assessed Value of Remainder at 40 Per Cent Class 4	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1623 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid: When Paid Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Mary Cosgrove		Kaspi Addn.	10	r			50			50		26	26				SOLD FOR TAXES	20								3.00	1											3.00		
2	E. N. Strong			11				50																				2													
3	~~A. O. Mellen~~	~~Fannie Brooks~~		12				50	200		300	75		75					75							11.24	3	2nd Half Paid 1st Half Paid	OCT 28 1937 JUN 8 1937	5724 7917			5.62		5.62					
4					3 and 7 ft. of lot 2 in 3 100 ft. of block 4			100			100		40	40					40							6.00	4	PAID IN FULL	JUN 30 1937	6388			6.00								
5	E. M. Brooks		N½ of	8				90	50		90		36	36				SOLD FOR TAXES	36							5.40	5												5.40		
6	Effie Crowell			1	4			30																			6														
7	"			2				30																			7														
8	"			3				30	300		420		168	168					168							25.19	8	PAID IN FULL	JUN 23 1937	5921			25.19								
9	"			4				30																			9														
10	Jefferson P. & Margaret A. Sanders			5				80																			10														
11	A. J. Ellsworth	Bloomington Set		6				30	350		410	102		102				SOLD FOR TAXES	102							15.29	11											15.29		
12				7				30	170		200		80	50				SOLD FOR TAXES	50							7.60	12	PAID IN FULL	SEP 3 1937	7400			7.60	32							
13	Earle Kimball			8				30																			13														
14	"			9				30	550		640	160		160					160							23.99	14	PAID IN FULL	OCT 28 1937	8511			23.99	84							
15	"			10				30																			15														
16	A. O. Mellen	John A. & Evelyn M. Fridge		11				30			30		12	12					12							1.80	16	PAID IN FULL	JUN 30 1937	6388			1.80								
17	Earle Kimball			12				30			30		12	12				SOLD FOR TAXES	12							1.80	17	PAID IN FULL	OCT 28 1937	8511			1.80	06							
18																											18														
19	Harold McAllister				3 100 ft. of block 3			60	160		340	60		60					60							9.00	19											9.00		9.37
20																											20														
								720	1750		2470	297	494	791					735							110.21														

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 Homesteads Up to Value as Stated in Col. 5, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1																		
2																		
3																		
4																		
5																		
6	Effie Crowell			3	4			25			25		10	10				
7																		
8	A.O. Miller			1	9			50										
9	"			2				50	300		350	150	150	100				
10	~~James A. Williams and Ella E. Miller~~			3				40										
11	" "			4				40	400		440	120	~~120~~	120				
12	A.O. Miller			5				25					10	10				
13	"			6				25					10	10				
14	"			7				25					10	10				
15	"			8				25					10	10				
16	"			9				25					10	10				
17	"			10				25					10	10				
18	"			11				25					10	10				
19	"			12				25			~~250~~		~~10~~	~~10~~				
20																		
								445	700		1105	~~220~~	~~90~~	310				

	Valuations by School Districts as Equalized by Tax Commission: District No. 167 Rate 144.72 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1											1														
2											2														
3											3														
4											4														
5											5														
6	10									150	6	~~Paid in Full~~ PAID IN FULL	JUN 25 1937	597		150									
7											7														
8											8														
9	100									1499	9	~~Paid in Full~~ PAID IN FULL	AUG 13 1937 JUN 30 1937	7294 6338		799 ✓		700 ✓							
10											10														
11	120									1799	11	PAID IN FULL	JUN 30 1937	6338		1799									
12	10									150	12	PAID IN FULL	JUN 30 1937												
13	10									150	13	PAID IN FULL	JUN 30 1937												
14	10									150	14	PAID IN FULL	JUN 30 1937												
15	10									150	15	PAID IN FULL	JUN 30 1937	6338		1200									
16	10									150	16	PAID IN FULL	JUN 30 1937												
17	10									150	17	PAID IN FULL	JUN 30 1937												
18	10									150	18	PAID IN FULL	JUN 30 1937												
19	10									150	19	PAID IN FULL	JUN 30 1937												
20											20														
	310									4649															

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures Improvements and Machinery	Assessed Value of Homesteads Not Exceeding $4000 Class 3C	Assessed Value of Remainder at 40 Per Cent Class 4	Total Assessed Value of Lands Including All Structures Improvements and Machinery	Equalized Values: Total Assessed Value As Equalized by the Board of Review	Total Assessed Value As Equalized by the County Board	Total Assessed Value As Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
		Original Plat															
Jacob A. Gilberg			1	1		Yes	50										
"			2			"	50										
"			3	3		"	50										
"			4	4		"	50										
D. A. Gilberg			5	5		"	50	125		375	94		94				SOLD FOR TAXES
"			6	6		No	50										SOLD FOR TAXES
Fred Olaffson			7	7		"	50			100		40	40				
"			8	8		"	50			50		20	20				SOLD FOR TAXES
Lars Johnson			9	9		Yes	50	810		860	216		216				
~~Howard Kennedy~~ H. D. & Emma Miller			10	10		"	50										
" " "		N½ of															
~~D. A. Gilberg~~ ~~A. D. Miller~~ Ada E. Miller - Adm		Wm. L. Miller Est. W½ of Blk	10	10		"	50			150	37		37				
" " "			12	12		"	50										
Backus State Bank			13	13		No	100	1350		1450		580	580				
Philip R. Palmer			14	14		"	100	300		400		160	160				
Ida M. Palmer			15	15		"	100	520		620		248	248				
Chas. W. Boyer	Guy Smith		16	16		No	100										
"			17	17		"	100	800		1100		440	440				
"			18	18		"	100										
D. A. Gilberg			19	19		Yes	100										
"			20	20		"	100	250		450	120		120				
							1450	4155		5605	1346	1494	2840				

Valuations by School Districts as Equalized by Tax Commission: District No. 2629 Rate 39.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1														
										2														
										3														
										4														
										5														
94									14.09	6	PAID IN FULL	MAY 31 1937	6519		14.09									
										7														
40									6.00	8	2nd Half Paid	OCT 26 1937	6797				3.00							
20									3.00	9	1st Half Paid	JUL 6 1937	6785		3.00						3.00			
215									322.46	10											32.24		35.26	
										11														
37									5.55	12	PAID IN FULL	JUN 30 1937	6358		5.55									
580									87.00	13	2nd Half Paid	NOV 18 1937	7585											
160									24.00	14	1st Half Paid	JUN 8 1937	4910		24.00		24.00							
248									37.20	15	2nd Half Paid	OCT 13 1937	7447				37.20							
									23.99	16	1st Half Paid	MAY 17 1937	6279		11.99		10.40							
								Abated $ 17.99	37.18	17	PAID IN FULL	MAY 17 1937	6279		18.59									
										18														
440									65.97	19	PAID IN FULL	DEC 23 1937	7085						65.97	5.28				
										20														
120									17.99	21	2nd Half Paid	OCT 26 1937	6798				8.99							
1954									29.98	22	1st Half Paid	JUN 14 1937	6179		9.00									
									29.98															

Abated $ 5.58

19.19

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: 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 Attached to Real Estate (Dollars)	True and Full Value of Other Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Structures at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1661 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
		Original Plat																																									
Erney Noble			1	1			Yes	100				100	25		25																												
Backus Rural Telephone Co.			2				No																																				
" "			3		Exempt																																						
" "			4																																								
Roy Eaker			5	1				50																																			
"			6					50	200		300		120	120																												
Alice Eaker			7	3			Yes	40																																			
"			8	4				40																																			
"			9	5				40																																			
"			10	6				40																																			
"			11	7				40	450		650	170		170																													
A. B. Miller	Mark B. Miller		12	8			No	60																																			
"	"		13	9				40																																			
"	"		14	10				50																																			
"	"		15	11				50																																			
"	"		16	12				50			250		100	100																													
Frank Ruprecht			17	13				100	850		950		380	380																													
Raymond R. Smith			18	14			No	100																																			
"			19	15	Rest 10 Lots			95	1000		1195		478	478																													
Jacob A. Eisberg		Lot 16 & 10 in of	15					105	200		305		122	122																													1919 Abated $307
								1650	2716		4366	195	1900	1395																													

Total Taxes	Paid	When Paid	Receipt	Remarks
375	1st Half Paid	OCT 28 1937	6598	
	1st Half Paid	JUN 14 1937	5197	
25				
1799				
170				
2549	PAID IN FULL	NOV 16 1937	9140	
100				
1499	PAID IN FULL	JUN 30 1937	6598	
380	2nd Half Paid	OCT 8 1937	7779	
5698	1st Half Paid	JUL 1 1937	4466	
35 ~~248~~				Abated ~~$5~~ $248
2167	2nd Half Paid	DEC 8 1937	10453	
122	PAID IN FULL	MAY 21 1937	4600	
1829	PAID IN FULL	MAR 8 1937	4444	
1395				
20916				

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Improvements Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements & Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by Board of Review (Dollars)	Total Assessed Value As Equalized by County Board (Dollars)	Total Assessed Value As Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes	Remarks
		Original Plat																	
Ethel Jones Geo. Lindmark		1	19	7			No	100	1300		1400		560	560					
Harley D. Pappland		2	20				"	100											
		3	21				"	100	2500		2700		1080	1080					
Vernon Bennett		4	22				"	100	1250		1350		540	540					
Beckwith & Bank	Lulu May Barber	5	23				"	100											
	" " "	6	24				"	100	2400		2600		1040	1040				SOLD FOR TAXES SOLD FOR TAXES	
		7																	
Beckwith Creamery Co. Inc.	W. D. Kelly	8	1	3			"	75											
		9	2				"	75	800		950		380	380				SOLD FOR TAXES SOLD FOR TAXES	
Martha Green		10	3				Yes	75											
"		11	4				"	75											
"		12	5				"	75	800		1025	256		256					
~~H. S. Green~~	W. D. Kelly	13	6				"	75											
~~Arthur O. Miller~~		14	7				"	75											
"	"	15	8				"	75	1010		1235	309		309					
Emma Uhlig		16	9				No	75											
"		17	10				"	75											
"		18	11				"	75	600		825		330	330					
Frank Reynolds	See completed	19	E½ of	12			"	50			50		20	20					
Fannie G. Bailey		20	W½ of	12			"	50			50		20	20				SOLD FOR TAXES	
								1375	10660		12150	565	3896	4535					

Valuations by School Districts as Equalized by Tax Commission: District No. 144 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
560									83.97	1	2nd Half Paid 1st Half Paid	NOV 16 1937 JUN 28 1937	9135 6771		41.99		41.98	✓						
										2														
1080									161.95	3	2nd Half Paid 1st Half Paid	NOV 23 1937 JUN 28 1937	9565 6787		80.97		80.98	✓						
540									80.97	4	2nd Half Paid 1st Half Paid	NOV 1 1937 JUN 15 1937	9304 5337		40.50		40.47	✓						40.47 the balance
										5														
1040									155.94	6	PAID IN FULL	NOV 29 1937	10013				155.94	✓						
										7														
										8														
380									56.98	9	2nd Half Paid 1st Half Paid	NOV 16 1937 JUN 28 1937	9141 6773		28.49		28.49	✓						
										10														
										11														
256									38.38	12	2nd Half Paid 1st Half Paid	NOV 4 1937 JUN 4 1937	8730 4828		19.19		19.19	✓						
										13														
										14														
309									46.33	15	2nd Half Paid 1st Half Paid	NOV. 16 1937 JUN 28 1937	9147 6774		21.51		24.82	✓						24.82 the balance
										16														
										17														
330									49.48	18	2nd Half Paid 1st Half Paid	NOV 2 1937 MAY 31 1937	8785 4463		24.74		24.74	✓						
20									3.00	19	2nd Half Paid 1st Half Paid	OCT 5 1937 JUL 1 1937	7779 6666		1.50		1.50							
20									3.00	20											3.00			
4535									679.98															

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Reminder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 Attached to Real Estate (Dollars)	Total True and Full Value of Lands (including all Structures Improvements and Machinery) (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C	Assessed Value of Reminder at 40 Per Cent Class 4	Total Assessed Value of Lands (including All Structures Improvements and Machinery) (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
			Original Plat															
1	A.R. Daplin			1	4		yes	50										SOLD FOR TAXES
2	"			2			"	50	250		350	95		95				SOLD FOR TAXES
3	Mae Hayes			3			No	50										
4	"			4			"	50	600		700		280	280				
5	Backus State Bank			5			"	50										
6	"			6			"	50										
7	"			7			"	50	475		625		250	250				
8	Fred L. Claflin			8			yes	50	110		160	40		40				
9	Backus Lbr. Co.			9			No	50										
10	"			10				50										
11	"			11				50										
12	"			15				50	1050		1250		500	500				
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
								600	2615		3115	135	1030	1165				

	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid: Month Day Year	When Paid	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2	95									14 24											14 24		156	
3																								
4	280									41 98	2nd Half Paid 1st Half Paid	Aug 9 1937 MAY 20 1937	7180 3959		20 79		20 99							
5																								
6																								
7	250									37 47	2nd Half Paid 1st Half Paid	Aug 9 1937 MAY 20 1937	7180 3959		18 75		18 74							
8	40									6 00	2nd Half Paid 1st Half Paid	OCT. 2 1937 JUL 6 - 1937	8277 7485		3 00		3 00							
9																								
10																								
11																								
12	500									74 97	PAID IN FULL	JUN 1 1 1937	5199		74 97									
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
	1165									174 68													156	

Form 3C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No.	Indicate Homestead	Assessor's Valuation: True and Full Value 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)	Equalized Values: Amount Value of Homesteads up to Limit at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
Earl Kimball			1	5		No	50										Sold for Taxes
"			2			"	50	40		140		56	56				Sold for Taxes
Adah E. Miller			3			"	40										
"			4			"	40										Sold for Taxes
"			5			"	40			120		48	48				Sold for Taxes
Robt. P. Johnson			6			"	40										Sold for Taxes
"			7			"	40			80		32	32				Sold for Taxes
Pearl O. Hobbs			8			No	30										Sold for Taxes
"			9			"	30										
"		N½ of	10			"	30										
"		S½ of	10			"	30										
"			11			"	30										
"			12			"	30	150		360	90		90				
"			13			"	40										
E. E. & Annie Griffith			14			"	46	340		420	105		105				
"		Bal. of	15			"											
"			16			"	55	550		605	151		151				Sold for Taxes
Evangeline E. Wright			17														
"		N. 10' of	18														
			19														
			20				610	1110		1725	244	136	480				

Cass County, Minnesota, for Taxes for the Year 1936.

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Raw ... Mills	District No. ... Raw ... Mills	District No. ... Raw ... Mills	District No. ... Raw ... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1														
56									840	2											840			
										3														
										4														
48									720	5											720			
										6														
32									480	7											480			
										8														
										9									8					
										10									9					
										11									32 10					
										12									32 10					
90									1349	13									11		1349		1439	
										14									12					
105									1574	15	2nd Half Paid 1st Half Paid	OCT 16 1937 1st 19 1937	7982 3894		787 ✓		787 ✓							
										16														
151									2264	17											2264			
										18														
										19														
										20														
482									7227															

Form 3C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Reminder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including all 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 Homesteads up to $4000 as Class 3C (Dollars)	Assessed Value of Reminder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 19 Mills (Dollars)	District No. ..... Mills (Dollars)	District No. ..... Mills (Dollars)	District No. ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to Flow Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on Flow Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
J. A. Newman		Original Plat	1	6		No	50																																			
"			2			"	50																																			
"			3			"	50																																			
"			4			"	50	520		720		288	288					388								43.18	2nd Half Paid	Nov. 19 1937	9398			2.159		2.159					
Jessie D. Merritt			5			yes	50																				1st Half Paid	JUN 9 1937	9260											
"			6			"	50																																			
~~Jed Spaney~~	Jessie D. Merritt	N. 70' of	7			"	40	620		760		190	190					190								28.49	PAID IN FULL	MAR 8 - 1937	9245	28.49	✓									
J. A. Gilbertson Estate		Lot 8 & So. 5' of	7			"	40																																			
"			9			"	50																																			
"			10			"	50	240		400		100	100					100								14.99	PAID IN FULL	MAR 8 - 1937	9244	14.99	✓									
John E. Frame			11			"	50																																			
"			12			"	50	400		500		125	125				SOLD FOR TAXES	125								18.74												18.74			
J. W. Ozier			13			"	50																																			
"			14			"	50																																			
"			15			"	50																																			
"			16			"	50																																			
"			17			"	50																																			
"			18			"	50																																			
"			19			"	50																																			
"			20			"	50	400		500		200	200				SOLD FOR TAXES	200								29.99												29.99			
							1000	2150		3150		615	903					903								135.39															

Form 3C. 33-10-5000 Printing Company

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	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 Homestead Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
F. M. Ozier			1	6		yes	40										
"			2			"	40										
"			3			"	40										
"			4			"	40	100		260	65		65				SOLD FOR TAXES
John M. Bundy			5	7		"	40										
"			6			"	40			80	20		20				
Carrie G. Bundy			7			"	40										
"			8			"	40										
"			9			"	40										
"			10			"	40	260		420	105		105				
Backus State Bank			11			No	60										
"			12			"	60	360		420		168	168				SOLD FOR TAXES
John O. Kearns			13			"	60			60		24	24				SOLD FOR TAXES
D. V. Bartholomew			14			Yes	60	160		220	55		55				
E. O. Rice			15			"	60	220		280	70		70				
~~W. H. Kimball~~	Pottie Sutton		16			"	60	220		280	70		70				SOLD FOR TAXES
			17														
			18														
			19														
			20														
							760	1220		2020	394	1174	1568				

Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 44.46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1																
										2																
										3																
65									975	4													975			
										5																
20									300	6	PAID IN FULL	AUG	7	1937												
										7																
										8					7174				1874	47						
										9																
105									1574	10	PAID IN FULL	AUG	7	1937												
										11																
168									2519	12													2519			
24									360	13													360			
55									825	14	2nd Half Paid	NOV	4	1937	8761		46		36							
70									1050	15	1st Half Paid	OCT	23	1937	8196											
											2nd Half Paid	OCT	23	1937	8197											
70									1050	16	1st Half Paid	JUN	29	1937	7811		1050									
										17	PAID IN FULL	APR	5	1937												
										18																
										19																
										20																
577									8653																	

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land 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 Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Homesteads Exceeding at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 400 Rate 144 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 $ cts.	June Settlement 1937 $ cts.	Penalty $ cts.	November Settlement 1937 $ cts.	Penalty cts.	Collections to First Monday in January 1938 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1938 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
		Original Plat																																									
The Union Ang. Church		1	1	8																																							
"		2	2																																								
"		3	3																																								
Phillip Palmer		4	4			No	30																																				
"		5	5			"	30																																				
F. W. Zöpfhel		6	6			"	30			90		36	36				36																										
Nellie K. Strack		7	7			Yes	60	600		660	165		165				165																										
Bert Peck		8	8			No	60	500		560		224	224				224																										
Arthur D. Miller	Adah E. Miller	9	9			"	60																																				
"	"	10	10			"	60																																				
John T. Jones		11	11			"	60			120		48	48				48																										
"		12	12			"	60	388		500		200	200				200																										
		13																																									
		14																																									
		15																																									
		16																																									
		17																																									
		18																																									
		19																																									
		20																																									
							450	1488		1930	165	508	673				673																										

	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 $ cts.	June Settlement 1937 $ cts.	Penalty $ cts.	November Settlement 1937 $ cts.	Penalty cts.	Collections to First Monday in January 1938 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1938 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1															
2															
3															
4															
5		2nd Half Paid	OCT 13 1937	2375											
6	540	1st Half Paid	MAY 17 1937	2677		270		270							
7	2474	2nd Half Paid	SEP 8 1937	4386											
		1st Half Paid	MAY 21 1937	4461		1237		1237							
8	3359	2nd Half Paid	OCT 23 1937	5317											
		1st Half Paid	JUN 11 1937	5126		1680		1679							
9															
10	720	PAID IN FULL	JUN 30	4958		720									
11															
12	2999	PAID IN FULL	JUN 17 1937	5446		2999									
13															
14															
15															
16															
17															
18															
19															
20															
	10097														

Form 3C. BULLIS-BLAKE COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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)	Amount Value of Homesteads up to $4000 as 25 Per Cent, Class 3C (Dollars)	Amount Value of Remainder as 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands (including All Structures Improvements and Machinery) (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1027 Rate 1936 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Tax ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquents on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
	Evangelical Lutheran Emanuel Church	Philip Patonk	Original Plat	1	9		No	30																																		
1	" " "	" "		2	7		No	30			60		24	24				SOLD FOR TAXES	24																							
2	A. O. Miller	Adah E. Miller		3	3		"	30																			360	2nd Half Paid	OCT 13 1937	7874		180		180							
3	" "	" "		4	4		"	30																				1st Half Paid	MAY 17 1937	7677												
4	" "	" "		5	5		"	30																																		
5	" "	" "		6	6		"	30																																		
6	" "	" "		7	7		"	30																																		
7	" "	" "		8	8		"	30																																		
8	" "	" "		9	9		"	30																																		
9	" "	" "		10	10		"	30			240		96	96					96								1439	PAID IN FULL	JUN 30 1937	6938		1439									
10	Anna D. Clinch			11	11		4/5	60	440		500	125		125					125								1874	PAID IN FULL	MAY 6 1937	3419		1874									
11	Rose M. Lodge & Ina D. Hall, Backus			12	12		7/6	60	600		660		264	264				SOLD FOR TAXES	264								3958											3958		4341	
12				13																																						
13				14																																						
14				15																																						
15				16																																						
16				17																																						
17	Lafel Supply		~~[illegible]~~	18																																						
18				19																																						
19				20																																						
								420	1040		1460	125	384	509					509								7631														

Form 3C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 Homesteads Up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
Francis G. Bailey		1 [illegible] So. of	12		See Replattel												
Dr. W. D. McMillan & Chippel		2 [illegible] So. of	12		"												
John Spillane		3 [illegible] So. of	12		"												
Frank Reynolds		4 [illegible] So. of	12 & 8		"												
Francis G. Bailey		5 [illegible] So. of	12		"												
Backus Hot Co.		[illegible]	1 & 6		"												
		7 [illegible] N. of	18		"												
L. H. Ojard		8 [illegible] N. of	[illegible]		"												
J. A. Hammond		9 [illegible] N. of	1		"												
Manuel & Ida Turnbull		10 [illegible] N. of	[illegible]		"												
Rollin Thorpe		11 [illegible] S. of	7 & 9		"												
Mrs. Ingeberg Nystrom		12	10			No	200	300		500		200	200				
H. A. Courtney		13	11			Yes	200	380		580	145		145				
Earle Turnbull		14	S. 50' of N½ of	15		No	60			60		24	24				
Ida M. Palmer		15	S½ of	15		Yes	100	300		400	100		100				
Walter E. Cox		16	N½ of Lot 8	15		No	100			100		40	40				
Clarence D. Mokey		17	Less N 100'	13		No	100	550		650		272	272				
Jacob A. Ekberg		(Lots 1, 2, 3, 4 and 5 in block 12 and lots 1 to 4 in block 13 in block following N. line of block 12 to place of beginning)		13		Yes	100	735		835	209		209				SOLD FOR TAXES
O. E. & Bertha Nickel		20		14		Yes	200	450		650	170		170				
							1060	2915		3975	424	536	1140				

Valuations by School Districts as Equalized by Tax Commission: District No. 1 (Backus) Rate 14 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills (Dollars)

Total General Tax ($ cts.)

Special Taxes: Ditch No. ..... $ cts.; Ditch No. ..... $ cts.; Ditch No. ..... $ cts.; Ditch No. ..... $ cts.

Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty	November Settlement 1937 ($ cts.)	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
	1														
	2														
	3														
	4														
	5														
	6														
	7														
	8														
	9														
	10														
	11														
2999	12	PAID IN FULL	JUN 21 1937	5765		2.09									
2174	13	PAID IN FULL	NOV 1 937	8649				31.74	.76						9.90 Abated & 2.06
360	14	PAID IN FULL	JUL 6 1937	6566		3.60									
1299	15	2nd Half Paid 1st Half Paid	OCT 13 1937 MAY 17 1937	7825 3679		7.50		7.49							
60	16	PAID IN FULL	MAY 10 1937	4209		3.00						1/2 Int 30	Hanlon	Sherman Hoy	
272	17													40.78	
209	18	PAID IN FULL	NOV 1 - 1937	8649				3.13	.10						
	19														
2549	20	2nd Half Paid 1st Half Paid	AUG 21 1937 JUN 2 1937	7971 4911		12.75		12.74							
17392															

Form JC

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 Homestead Lands up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands (including All Structures Improvements and Machinery) (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Stackburn's Addn.															
Susan & Emil Anderson			1	1		No	50	150		350		140	140				
" "			2				50										
" "			3				50										
" "			4				50										
Susan & Riley Anderson			5				50			50		20	20				
"			6				50			50		20	20				
"			7				50			50		20	20				
"			8				50			50		20	20				
Susan & Emil Anderson			9				50			50		20	20				
" "			10				50			50		20	20				
" "			11				50			50		20	20				
Lorenty Rodum			12				50	700		800		320	320				SOLD FOR TAXES
"			13				50										SOLD FOR TAXES
~~H. D.~~ Stackburn	Emil Anderson		14				50			50		20	20				
"	"		15				50			50		20	20				
Geo. & Ethel Jane Lindmark			16			yes	50										
" "			17				50										
" "			18				50										
" "			19				50										
" "			20				50										
							750	850		1600		640	640				

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to Five Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
140									2094	1	PAID IN FULL	JUN 25 1937	5971		2094									
										2														
										3														
										4														
20									300	5	PAID IN FULL	JUN 25 1937	5972		1200									
20									300	6	PAID IN FULL	JUN 25 1937												
20									300	7	PAID IN FULL	JUN 25 1937												
20									300	8	PAID IN FULL	JUN 25 1937												
20									300	9	PAID IN FULL	JUN 25 1937												
20									300	10	PAID IN FULL	JUN 25 1937	5973		900									
20									300	11	PAID IN FULL	JUN 25 1937												
320									4798	12											4798			
										13														
20									300	14											300		329	
20									300	15											300		329	
										16														
										17														
										18														
										19														
										20														
640									4597															

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Reminder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessors Valuation: 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 Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Reminder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by Board of Review or Service (Dollars)	Total Assessed Value As Equalized by Lin County Board (Dollars)	Total Assessed Value As Equalized by Lin Minnesota Tax Commission (Dollars)	Sold for Taxes
		Washburn's Addn															
Geo. & Ethel Jones Sindmark			1	21	1	yes	50										
" "			2	22		"	50										
" "			3	23		"	50	500		900	225		225				
~~A. J. Peters~~	E. Jones W. Petersen &	Judith M. Petersen	1	2		No	50			50		20	20				
~~—~~	"	"	5	2		"	50			50		20	20				
			6	3		"	50			50		20	20				
Frank Reynolds			7	4		"	50			50		20	20				
			8	5		"	50			50		20	20				
Harley D. Coffland			9	6		"	50			50		20	20				
			10	7		"	50			50		20	20				SOLD FOR TAXES
A. E. Hammond	L. W. Bartholomew		04	8		"	50			50		20	20				SOLD FOR TAXES
J. A. Neuman	Esther E. Bartholomew		12			"	100	190		290		116	116				
Albalena Godfrey		So. 40' of Lots 9 &	13			"	100			100		40	40				SOLD FOR TAXES
Harley D. Coffland			14	11		"	50			50		20	20				SOLD FOR TAXES
			15	12		"	50			50		20	20				SOLD FOR TAXES
E. M. Olson			16	13		"	50	200		250		100	100				SOLD FOR TAXES
John & Maria W. Spillane			17	14		"	50	1500		1600		640	640				
" "			18	15		"	50			50		20	20				
John Spillane			19	16		"	50			50		20	20				
			20														
							1300	2090		3390	225	1116	1341				

Valuations by School Districts as Equalized by Tax Commission: District No. 1422 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent to First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1														
										2														
225									3373	3	2nd Half Paid	NOV 16 1937	7133											
											1st Half Paid	JUN 28 1937	6771		1686		1687							
20									300	4	PAID IN FULL	MAY 22 1937												
20									300	5	PAID IN FULL	MAY 22 1937	4694		900									
20									300	6	PAID IN FULL	MAY 22 1937												
20									300	7	2nd Half Paid	OCT 5 1937												
20									300	8	1st Half Paid	JUL 1 1937												
											2nd Half Paid	OCT 5 1932	7279											
											1st Half Paid	JUL 1 1932			300		300							
20									300	9											300			
20									300	10											300			
20									300	11	PAID IN FULL	SEP 7 1937	7415				300	09						
116									1739	12	2nd Half Paid	NOV 4 1937	2760											
											1st Half Paid	JUL 2 1937	6243		869		870							
40									600	13											600			
20									300	14											300			
20									300	15											300			
100									1499	16											1499			
640									9596	17	2nd Half Paid	NOV 6 1937												
											1st Half Paid	JUN 28 1937	6849											
										18			6245		4948		4948							
20									300	19	2nd Half Paid	NOV 6 1937												
											1st Half Paid	JUN 28 1937												
										20														
1341									20107															

Form 3C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Markham's Addn.															
Adah E. Miller			1	17		No	50			50		20	20				
"			2	18		"	50			50		20	20				
Maria W. Spillane			3	19		Yes	50	1200		1250	312		312				
~~Gertrude R. Ziegler~~	Maria W. Spillane		4	20		No	50			50		20	20				
John Spillane			5	21		"	50			50		20	20				
"			6	22		"	50			50		20	20				
E. M. Olson			7	23		"	50			50		20	20				
"			8	24		"	50			50		20	20				SOLD FOR TAXES
"			9	25		"	50			50		20	20				SOLD FOR TAXES
Ida M. Neel			10	26		Yes	50	50		100	25		25				SOLD FOR TAXES
Mary Fox			11	1 3		"	50										
"			12	2		"	50	230		350	95		95				
"			13	3		"	50										SOLD FOR TAXES
A. O. Miller	Adah E. Miller		14	4		No	50			100 ~~50~~		40 ~~20~~					
"	"		15	5		"	50										
"	"		16	6		"	50										
"			17	7		"	50										
"			18	8		"	50										
"			19	9		"	50			300		120	120				
			20			"	~~50~~			~~300~~		~~120~~	~~120~~				
							1400	1430		2830	432	230	912				

Cass County, Minnesota, for Taxes for the Year 1936.

Valuations by School Districts as Equalized by Tax Commission: District No. 423 Mill Rate ..... Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 $ cts.	June Settlement 1937 $ cts.	Penalty $ cts.	November Settlement 1937 $ cts.	Penalty $ cts.	Collections to First Monday in January 1938 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1938 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
~~1477~~																								
									3 00	1	PAID IN FULL	AUG 13 1937 JUN 30 1937												
									3 00	2	PAID IN FULL	AUG 13 1937 JUN 30 1937	7844 6335		3 00		3 00							
									46 78	3	1st Half Paid	NOV 6 1937 JUN 28 1937	7857 6265		23 39		23 39							
									3 00	4	2nd Half Paid 1st Half Paid	OCT 8 1937 JUL 6 1937	7131 6785		1 50		1 50							
									3 00	5	2nd Half Paid 1st Half Paid	NOV 6 1937 JUN 28 1937	7857 6265		3 00		3 00							
									3 00	6	2nd Half Paid 1st Half Paid	NOV 6 1937 JUN 28 1937	7857 6265											
									3 00	7											3 00			
									3 00	8											3 00			
									3 00	9											3 00			
									~~25~~ 3 74	10	PAID IN FULL	JUL 2 1937	6244		3 74									
										11														
									95	12	2nd Half Paid 1st Half Paid	OCT 2 1937 JUN 25 1937	7717 6919		7 12		7 12							
									14 24	13														
									~~6 00~~ 6 00	14	PAID IN FULL	JUN 5 1937	4856		6 00									
										15														
										16														
										17														
										18														
									~~20~~ ~~120~~ ~~1297~~	19	PAID IN FULL	JUN 30 1937	6338		11 99									
									~~120~~ ~~1999~~	20														
									7 12 10 75															

Form 3C. Model Tax Assessor's Manual

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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, Including Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads Up to $4000 at $5 Per Cent Class 3C (Dollars)	Total Assessed Value of Lands Including All Buildings, Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 227 Rate 19.2 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)
James A. Neuman		Backburn's Add'n	1	10	8	no	50			50	20	20					20								300
"			2	11		"	50			50	20	20					20								300
Trustees of Lowe's Disp.	Deeded for money jobs		3	15		"	50	500		550	220	220					220								3297
E. M. Olson			4	12		"	50																		
"			5	14		"	50																		
"			6	15		"	50			250	100	100				SOLD FOR TAXES	100								1499
"			7	16		"	50																		
"			8	17		"	50																		
Dulcena M. Johnson			9	18		"	50	330		380	152	152					152								2279
E. M. Olson			10	19		"	50									SOLD FOR TAXES									
"			11	20		"	50									SOLD FOR TAXES									
"			12	21		"	50									SOLD FOR TAXES									
"			13	22		"	50									SOLD FOR TAXES									
"			14	23		"	50									SOLD FOR TAXES									
"			15	24		"	50									SOLD FOR TAXES									
"			16	25		"	50									SOLD FOR TAXES									
"			17	26		"	50									SOLD FOR TAXES									
"			18	27		"	50									SOLD FOR TAXES									
"			19	28		"	50			500	200	200				SOLD FOR TAXES	200								2999
			20				950	830		1780	712	712					712								10676

Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1st Half Paid	Nov	17	1937												
2nd Half Paid	Jun	9	1937												
1st Half Paid	Nov	17	1937	13790		300		300							
2nd Half Paid	Jun	9	1937	15040											
												3297			
												1499			
PAID IN FULL	MAY	26	1937	13492		2279						2279			
												2999			

Form 5C. 30,000—10-19 (Minnesota Tax Commission)

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Residence 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 Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Ida Goeckel	Grant & Christina Goeckel	Shelburne's Add'n	1	4		yes	50	700		1100	~~220~~ 275		220				SOLD FOR TAXES
"	"		2			"	50										SOLD FOR TAXES
"	"		3			"	50										SOLD FOR TAXES
"	"		4			"	50										SOLD FOR TAXES
"	"		5			"	50										SOLD FOR TAXES
"	"		6			"	50										SOLD FOR TAXES
"	"		7			"	50										SOLD FOR TAXES
"	"		8			"	50										SOLD FOR TAXES
A.D. Miller	Clark E. Miller		9			No	50										
"	"		10			"	50										
"	"		11			"	50										
"	"		12			"	50										
"	"		13			"	50										
"	"		14			"	50										
"	"		15			"	50										
"	"		16			"	50			400		160	160				
			17														
			18														
			19														
			20														
							800	700		1500	275	160	380				

Cass County, Minnesota, for Taxes for the Year 1936.

Valuations by School Districts as Equalized by Tax Commission: District No. 87 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total Consol. Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty (cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
220									3297	1	PAID IN FULL	OCT 22 1937	8268				3297								
										2															
										3															
										4															
										5															
										6															
										7															
										8															
										9															
										10															
										11															
										12															
										13															
										14															
										15															
160									2347	16	PAID IN FULL	JUN 30 1937	6338		2347										
										17															
										18															
										19															
										20															
380									5644																

Form 5C 10-31-35-5M COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessors Valuation: 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 Improvements, Structures and Machinery) (Dollars)	Assessed Value of Homesteads up to Amount at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder, at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized After the Application of The Combination (Dollars)	Sold for Taxes
		Mahburn's Add'n															
E. O. Tyrrell		1	1	6		yes	30	450		510	127		127				SOLD FOR TAXES
"		2	2			"	30										SOLD FOR TAXES
E. M. Olson		3	3			No	30			30		12	12				SOLD FOR TAXES
Nelly Hammon		4	4			yes	30										SOLD FOR TAXES
"		5	5			"	30										SOLD FOR TAXES
"		6	6			"	30										SOLD FOR TAXES
"		7	7			"	30	220		400	100		100				SOLD FOR TAXES
"		8	8			"	30										SOLD FOR TAXES
"		9	9			"	30										SOLD FOR TAXES
"		10	10			No	40	160		200		80	50				SOLD FOR TAXES
~~North Commercial & Sta~~	A. D. Coffland	11	11			"	30										
"	"	12	12			"	30										
"	"	13	13			"	30	360		540		216	216				
"	"	14	14			"	30										
"	"	15	15			"	30										
"	"	16	16			"	30										
Oliver Bogga		17	17			yes	30	270		300	75		75				SOLD FOR TAXES
"		18	18			"	30										
"		19	19			"	30										SOLD FOR TAXES
"		20	20			"	30										
Trustees of Power Dam			12	6			90			90	77		77				SOLD FOR TAXES
							610	1460		2070	377	308	602				

Valuations by School Districts as Equalized by Tax Commission: District No. 162 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to Five Monday in January 1938	Penalty	Delinquent on Five Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
149.24 Mills																										
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.		
127									1904	1													1904			
										2																
12									180	3													180			
									250	4													250		274	
										5																
										6																
100									~~1249~~ 1249	7													1249		1370	
										8																
										9																
50									750	10													750		843	
										11																
										12																
216									3238	13													3238		3551	
										14																
										15																
										16																
75									1175	17													1175			
										18																
										19																
22									330	20													330			
602									9026																	

Form 5C

Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1936.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: 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 Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands, Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Washburn's Add'n															
John Dill		1 50'x150' N½ of Lot 6 Blk 366'x366'				Yes	100	620		720	180		180				
		2 50'x150' S½ of Lot 6 Blk 366'x366'															
F. A. Neuman		3 100'x150' E½ of above lot 6 Blk 366'x366'				No	100	600		700		280	280				
Gerald Sjoke		4 166'x150' S½ of block 366'x366'				"	150	450		600		240	240				SOLD FOR TAXES
Katherine Dill & Horton		5 116'x366' E½ of " " 366'x366'				"	200	1200		1400		560	560				
		6															
		7															
		8															
		9															
		10															
		11															
		12															
		13															
		14															
		15															
		16															
		17															
		18															
		19															
		20															
		Grand Total					550	2870		3420	180	1080	1260				

Valuations by School Districts as Equalized by Tax Commission: District No. 147 Rate 114.92 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections on First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
180									2699	1 Zero Half Paid	OCT	25	1937	8217											
										1st Half Paid	JUN	28	1937	6270		1350		1349 ✓							
										2															
280									4198	3 2nd Half Paid	OCT	19	1937	9379											
										1st Half Paid	JUN	9	1937	6040		2099		2099 ✓							
240									3598	4 PAID IN FULL	MAY	31	1937	4461		3598									
560									8397	5 2nd Half Paid	NOV	8	1937	8860											
										1st Half Paid	JUN	16	1937	5547		4198		4199 ✓							
										6															
										7															
										8															
										9															
										10															
										11															
										12															
										13															
										14															
										15															
										16															
										17															
										18															
										19															
										20															
1260									18892																
GT 33625									33924																

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Backus, County of Cass, Minnesota, 1936

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

FORM 6

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	STRUCTURES AND IMPROVEMENTS: 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 Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page 1	133	21	2295	6160 ~~6760~~		9055	704	1944 ~~1544~~	3648 ~~3248~~				
" " " " " 2			1645	8410		9955	~~824~~	1945	2769				
			3840	14570 ~~16710~~		18410 ~~19010~~	1528	3889 ~~2889~~	5417 ~~4317~~				

UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

FORM 6

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	STRUCTURES AND IMPROVEMENTS: 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 Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

FORM 6

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	STRUCTURES AND IMPROVEMENTS: 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 Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 1			590	940		1530	148	416	614				
" " " " " 2			360	1050		1410	312	64	376				
" " " " " 3			950	4300		5250	750	740	1490				
" " " " " 4			730	1780		2510	347	388	735				
" " " " " 5			405	700		1105	~~233~~	~~77~~	310				
" " " " " 6			1400	4185		5585	446	1488	1934				
" " " " " 7			1050	2730		3780	145	1200	1345				
" " " " " 8			1525	10660		12185	565	3470	4035				
" " " " " 9			600	2515		3115	135	1030	1165				
" " " " " 10			615	1110		1725	346	136	482				
" " " " " 11			1000	2180		3180	615	288	903				
" " " " " 12			760	1260		2020	313	192	571				
" " " " " 13			450	1480		1930	165	508	673				
" " " " " 14			420	1040		1460	125	484	609				
" " " " " 15			1060	2175		3235	624	536	1160				
" " " " " 16			750	850		1600		440	440				
" " " " " 17			1300	2390		3690	325	1116	1441				
" " " " " 18			1000	1430		2430	432	280	712				
" " " " " 19			980	800		1780		712	512				
			16215	44205		60420	6035	14048	20083				

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS									
	Acres	1000ths	Dollars	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 Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													

PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

FORM 6

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS									
	Acres	1000ths	Dollars	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 Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page			16215	44205		60420	~~6035~~	14048	20083				
" " " " " 20			700	700		1500	~~225~~ 240	160	388				
" " " " " 21			610	1460		2070	324	305	602				
" " " " " 22			550	2870		3420	180	1083	1160				
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
" " " " "													
			18175	49235		67410	7034 ~~6744~~	15506 ~~15511~~	22335				