ASSESSMENT & TAX LIST

Vil. of Backus

1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, Minn., APR 18 1945

A. A. Mowatt *Assessor of the* Vil. of Backus

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Vil. *of* Backus *for the year 1945, containing a list of all Platted and Unplatted Real Estate that has become subject to taxation, since the assessment of May 1, 1944, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON
County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * * 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 persons acquiring it.

Sec. 273.22. 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 of his *** 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 agent or attorney, ***.

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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. 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, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. 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 ***.

Sec. 273.30. 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.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. 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 ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. 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. 273.45. 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. 273.46. 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. 273.47. 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. 273.48. 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 Department of Taxation ***.

Sec. 273.25. 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 *** 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 ***.

Sec. 273.65. 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. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of 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. 273.20. 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. 620.05. 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. 273.13. Classification of property—Subdivision 1. How classified. 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 provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one 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. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. 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, three "b," and four, 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.

Subdivision 3. 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, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," 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 "d" and all unplatted real estate, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 168.06, Sub. 7. Motor Vehicles which have been *** frozen *** by the Federal Government *** shall be assessed and valued at 3 per cent of the true and full value thereof.

Section 273.03, Minnesota Statutes 1941. **Assessment; Mode.** 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 Commissioner of Taxation* 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 such 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.*

Vill. of Backus, Cass

Vil. of Backus – Unorg. Sch. 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

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Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1945.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ¼ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ¼ Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS
Anderson, Emil	Backus, Minn.	None	None	None	None			None	None	None	None	None	None	None					

Note ★ Assessors will not fill these Columns

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1945.

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	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: 100s	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & 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% 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 the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Platted Real Property in the Village of Backus, County of Cass, Minn., for the Year 1945.

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Attached Machinery at 33⅓ per cent, Class 3, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Elg	Twp. or Block	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: 100s	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & 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% Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
A. J. Holmes		Original Plat	16	1				No	100	100		200	50						
"		"	17					"	100			100	25						
"		"	18					"	100			100	25						

Koop's Addition

Original Plat

Washburn's Addition

Assessment of T

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

LEVIED IN THE Village OF Backus

COUNTY OF CASS, STATE OF MINNESOTA

School District No.	Valuation by School Districts: Dollars	Dollars	Value of Land other than Town Lots including Structures: Dollars	Value of Town and City Lots including Structures thereon: Dollars	Personal Property: Dollars	Total Value of all Property except Money and Credits: Dollars	Rate of State Taxes: State Rev.	State Sch'l	Telr. Ins.	State Debt		Total Rate of State Tax: Mills
Ten			3748	203.22	650	3057.7						1.56
											NH	6.54

School District No.	Rate of County Taxes: Rev.	R. & B.	Welfare	Bonds and Int.			Total Rate of County Tax	Rate of Town Taxes: Rev.	R. & B.	Drag Tax	State Loan					Total Rate of Town Tax
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Ten	21.4	8.5	36.4	17.9			84.2	20.								20.

School District No.	Rate of School Taxes: Local 1 Mill	Special	State Loan	Dy.	C.O.	B.&I.	Total Rate of Sch'l Tax	Total Rate of all Taxes
	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Mills
Ten	1	15.		20.	5.	13	54	139.76
	1	30.		20.	5.	13.	69.	174.76

School District No.	Taxes Levied: Local 1 Mill	Special	State Loan	Dy.	C.O.	B.&I.	Total School Taxes	All Other Taxes: Funds	Rate	Amount
Ten	3744	56221		74965	1873	18871	203234	State Revenue,		
	2682	80480		536.56	1342	34876	185106	State School,		
								Teachers Insurance,		
								State Debt—Non-Homestead,		133.98
								State Debt—Homestead,		47.70
								County Revenue,		2643.30
								County Road and Bridge,		1589.97
								County Welfare,		1112.70
								Bonds and Interest		2547.28
								Town Revenue,		61.49
								Town Road and Bridge,		
								Town Drag,		
								Town State Loan,		
								School Local 1 Mill		30.56
								School Special,		861.01
								School State Loan,		
								Deficiency		611.51
								Capital Outlay		162.85
								Bond & Interest		397.47
	3056	861.01		611.51	162.85	397.47	2083.40			5420.42

Total Levy, $5420.42

Total Number of Acres 132

State of Minnesota, } ss.
COUNTY OF CASS

I, L. C. Fleam, 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 Vill of Backus, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon, for the year A. D. 1925.

Witness my hand and official seal, this 31 day of Dec A. D. 1925

L. C. Fleam
County Auditor.

SEAL

Koop's Addition

Backus's Addition

Assessment of T

NAME OF OWNER

COLLECTIONS OF TAXES OF 1945, Village OF Backus, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 46	JUNE SETTLEMENT 19	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19
State Revenue,											
State School,											
Teachers Insurance,											
State Debt—Non-Homestead,	59.05	66.07									
State Debt—Homestead,	9.98	27.31									
County Revenue,	136.90	374.61									
County Road and Bridge,	54.38	148.79									
County Welfare,	232.86	637.19									
County Bond and Interest,	114.51	313.35									
Town Revenue,	127.94	350.11									
Town Road and Bridge,											
Town Drag,											
Twp. State Loan,											
School Local 1 Mill,	6.40	17.50									
School Special,	191.90	489.57									
School State Loan,											
Deficiency	127.94	350.10									
C.O.	31.99	87.53									
Y.&J.	83.16	227.57									
	1,157.01	3,089.70									

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C. O.	Y & J.				TOTALS
MARCH SETTLEMENT	School District No. Un Un Fl. Un	6.40	191.90		127.94	31.99	83.16				441.39
	Totals	6.40	191.90		127.94	31.99	83.16				441.39
JUNE SETTLEMENT	School District No. Un	17.50	489.57		350.10	87.53	227.57				1172.27
	Totals	17.50	489.57		350.10	87.53	227.57				1172.27
NOVEMBER SETTLEMENT	School District No.										
	Totals										
NOVEMBER to JANUARY	School District No.										
	Totals										
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Koop's Addition

Original Plat

Washburn's Addition

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 $5,000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hills	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands Including Buildings and Other Structures (Dollars)	True and Full Value of Structures Only 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 $1,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Equalized Values: 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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	Aaron Zaffke		SW¼ of SW¼ except part of Lot 4 lying Above the Meander Line	29	139	30	39.40			Yes												
2	Nannie E. Bailey + John W. Bailey		All that part of Lot 4 lying W of Lakeside Drive	30	139	30																
3	The Church of the Nazarene		100'x150' S of Lot 6 - Blk 9				Exempt															
4	Fred + Opal Luiten		40'x150' of Lot 6 - Blk 9					14														
5	Harry D. Miller		50'x150' of E½ of NE¼	31	139	30		17														
6	" "		150'x500' of E½ of NE¼					1.72														
7	H. D. Coffland		9.08 acs. of NE¼ of NE¼					9.08														
8	Ole Foss		176'x399' of NE¼ of NE¼					1.61														
9	Harry D. Miller		(174'x390' less 150'x500' + 50'x150' of NE¼ of NE¼ less 50'x100') (176'x435' less 50'x150' of NE¼ of NE¼					4.02														
10	W. L. + Martha Cox		80'x150' less 10'x200' x 60' x 50'x 150'					.80														
11	Martin Anderson		60'x200' of NE¼ of NE¼					.28														
12	H. D. Coffland		SE¼ of NE¼ less platted - deeded portion of Ry Rt way					.29														
13	Mary Audrey Miller		Lot 1					8.50														
14	" " "		" 2					26.90														
15	Aaron Zaffke	State of Minnesota	50'x100' of E½ of NE¼					.12														
16																						
17																						
18																						
19																						
20																						

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	Digest No. 1945 Rate .04 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty	November Settlement 1946 ($ cts.)	Penalty	Collections to First Monday in January 1947 ($ cts.)	Penalty	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		252			4026	164			4190	PAID IN FULL	NOV 7 1945	4700		4190								
2		16			256	10			266	2nd Half Paid / 1st Half Paid	NOV 7 1945 / JUL 6 1945	4744 / 3353		133		133						
3										2nd Half Paid	DEC 9 1945	1232						391	31			
4		H 49			782				782	1st Half Paid	July 23, 1945	9965		391								
5		H 9			144				144	PART PAID / Balance Paid	JUL 25 1945 / NOV 8 1945	9948 / 1204		77		67						Due 1.67
6																						
7		H 221			3530				3530	1st Half Paid / 2nd Half Paid	JUL 25 1945 / OCT 1 1945	9954 / 1023		1765		1765						
8		H 168			2684				2684	Balance Paid / Balance Paid	APR 12 1945 / APR 12 1945	4737 / 4738		134 / 2500								
9		H 59			942				942	PART PAID / Balance Paid	JUL 25 1945 / NOV 8 1945	9948 / 1206		176		166						1st Delinq. Due 4.66
10		H 105			1678				1678	2nd Half Paid / 1st Half Paid	OCT 3 1945 / APR 4 1945	10718 / 3640		839		839						
11		H 105			1678				1678	PAID IN FULL	JUL 5 1945	8952		1678								
12		H 122			1948				1948	1st Half Paid / 2nd Half Paid	JUL 25 1945 / OCT 1 1945	9954 / 1023		974		974						
13		H 191			3052				3052	PART PAID / Balance Paid	JUL 25 1945 / NOV 8 1945	9948 / 1204		1536		1516						Due 15.16
14		H 113			1804				1804	PART PAID / Balance Paid	JUL 25 1945 / NOV 8 1945	9948 / 1204		911		893						Due 8.93
15		116			1852	76			1928	Forfeited											1928	Clare
16																						
17																						
18																						
19																						
20																						
		H 1142 / H 384 / 1826			24376	250			24626													

Sold for Taxes

Sold For Taxes

Roop's Addition

Original Plat

Washburn's Addition

Assessment Roll and Tax List of Unplatted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1945.

FORM 1-C

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 $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead: No	Yes	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Only 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 $1000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Land 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	Lafe Sycks		All that part of Lot 4 lying N. of Lot 1 - Blk 7	30	139	30			4n													
2	Fannie H. Bailey		148' x 140' of Lot 13 - Blk 2 less N. 25'																			
3	State of Minnesota		148' x 40' S. of Lot 12, Blk 2																			
4	John + Marie W. Spillane		148' x 100' S of Lot 13 - Blk 2 less N. 35 feet																			
5	Frank Reynolds		125' x 162.5' S of Lot 12 - Blk 3																			
6	Fannie H. + John W. Bailey		125' x 162.5' S of Lot 12 - Blk 3																			
7	Wm. C. + Audrey Bailey		All that part of Lots 3, 2 - 139 - 30 lying N. of Lot 1 - Blk 5																			
8	" " "		83' x 174' N. of Lot 13 - Blk 5																			
9	Chas. F. Dabelstein	Lawrence McCoy	75' x 140' N. of Lot 24 - Blk 6																			
10	J. A. Newman		75' x 150' N. of Lot 1 - Blk 6																			
11	Lettie Sutton	Robert C. Sutton	75' x 150' N. of Lot 12 - Blk 7																			
12	Harvey G. + Helga L. Swenson		140' x 143' S of Lot 7 - Blk 9																			
13	Frank + Edith Reynolds		N. 25' of 148' x 140' x 143' S. of Lot 13 - Blk 2 of Bailey Street																			
14	Dwight + Eleanor Kennedy		N. 35' of that 148' x 160' S. of Lot 12 - Blk 2																			
15																						
16																						
17																						
18																						
19																						
20																						

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Mills	District No. 4 Rate 12 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 4.5 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	7 76				1214				1214	PAID IN FULL	JUL 26 1946	9953		1214								
2	1017				16248	664			16912	2nd Half Paid / 1st Half Paid	NOV 7 1946 / JUL 6 1946	17741 / 8365		8456		8456						
3																						
4	130				2076	84			2160	2nd Half Paid / 1st Half Paid	OCT 30 1946 / MAY 31 1946	11592 / 8706		1080		1080						
5	4 255				4074				4074	PAID IN FULL	JUL 6 1946	8362		4074								
6	4 244				3898				3898	2nd Half Paid / 1st Half Paid	NOV 7 1946 / JUL 6 1946	17741 / 8365		1949		1949						
7	123				1964	80			2044	PAID IN FULL	JUL 1 1946	7886		2044								
8																						
9	49				782	32			814	PAID IN FULL	JUN 7 1946	7428		814								
10	35 / ~~56~~				560 / ~~894~~	23 / ~~36~~			583 / ~~930~~	2nd Half Paid / 1st Half Paid	OCT 24 1946 / JUN 17 1946	7 / 6932		291		291						348 Chated
11	4 17				272				272	PAID IN FULL	JUN 1-3 1946	6197		272								
12	4 143				2284				2284	PAID IN FULL	JUL 6 1946	8368		2284								
13	28				448	18			466	PAID IN FULL	JUL 6 1946	8362		466								
14	84				1342	54			1396									1396	1526			
15																						
16																						
17																						
18																						
19																						
20																						
	4 735 / 7M 1487 / 4222	Grand Total 4 1877 / 7M 1871 / 3748			35496 / 59872	968 / 1218			36464 / 61090													

SOLD FOR TAXES

Cert. # 2817

Koop's Addition

Original Plat

Washburn's Addition

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4

Cass County, Minnesota, for Taxes for the Year 1945.

Koop's Addition

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Inst. rate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead, up to as not to 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Amount 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 Department of Taxation (Dollars)	Sold for Taxes
1	Adah E. Mitter Guardian of Adah M. Ayers		Koop's Addition	1	Lot 1 to 5	5-34												
2	" "			2														
3	" "			3														
4	" "			4														
5	" "			5														
6	" "			6														
7	" "			7														
8	" "			8														
9	Fred W. + Alma E. Ludwitz			9														
10	" " "			10														
11	" " "			11														
12	" " "			12														
13	" " "			13														
14	" " "			14														
15	" " "			15														
16	" " "			16														
17	" " "			17														
18	" " "			18														
19	Fred W. + Emma Ludwitz			19														
20	Nathan's Swing Resort		Lot 5 ½ of Lots 1-3-34															

Original Plat

Washburn's Addition

	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	8				140	06			146	1	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946											
2	8				140	06			146	2	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946											
3	8				140	06			146	3	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946											
4	8				140	06			146	4	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946	2962		584								
5	8				140	06			146	5	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946	12340				584						
6	8				140	06			146	6	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946											
7	8				140	06			146	7	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946											
8	8				140	06			146	8	1st Half Paid 2nd Half Paid	JUL 26 1946 AUG 16 1946											
9	80				1348	52			1450	9	PAID IN FULL	JUN 8 1946											
10	# 7				122				122	10	PAID IN FULL	JUN 8 1946											
11	# 8				140				140	11	PAID IN FULL	JUN 8 1946											
12	# 7				122				122	12	PAID IN FULL	JUN 8 1946											
13	# 8				140				140	13	PAID IN FULL	JUN 8 1946	7300		809								
14	72				1258	46			1304	14	PAID IN FULL	JUN 8 1946											
15	12				210	08			218	15	PAID IN FULL	JUN 8 1946											
16	68				1188	44			1232	16	PAID IN FULL	JUN 8 1946											
17	68				1188	44			1232	17	PAID IN FULL	JUN 8 1946											
18	# 7				122				122	18	PAID IN FULL	JUN 8 1946											
19	# 115				2010				2010	19	PAID IN FULL	JUN 8 1946											
20										20													
	# 152 2# 364 516				9018	242			9260														

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

Koop's Addition

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Individual Homestead Yes or No	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Machinery Other than Attached to Real Estate (Dollars)	Total True and Full Value of Land, 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
1	Fred W. + Alma E. Lubitz		Koop's Addition	20	1	76													
2	" " "			21															
3	Nora E. Murphy			22															
4	" "			23															
5	" "			24															
6	" "			25															
7	Wm + Susie M. Adams			26															
8	" " "			27															
9	" " "			28															
10	" " "			29															
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

Original Plat

Washburn's Addition

	Validations by School Districts as Equalized by Department of Taxation: District No. 147 Rate 22 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.4 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	# 7				122				122	1	PAID IN FULL	JUN 18 1946	9300		262								
2	# 8				140				140	2	PAID IN FULL	JUN 18 1946											
3	# 21				366				366	3	1st Half Paid / 2nd Half Paid	JUN 18 1946 / AUG 16 1946											
4	# 236				4124				4124	4	1st Half Paid / 2nd Half Paid	JUL 26 1946 / AUG 16 1946	9960		2403								
5	# 9				158				158	5	1st Half Paid / 2nd Half Paid	JUL 26 1946 / AUG 16 1946	10341				2403						
6	# 9				158				158	6	1st Half Paid / 2nd Half Paid	JUL 26 1946 / AUG 16 1946											
7	# 17				296				296	7	1st Half Paid / 2nd Half Paid	OCT 4 1946	10739				13 11	76					
8	# 9				158				158	8	1st Half Paid / 2nd Half Paid	OCT 4 1946	10839				13 11	76					
9	# 115				2010				2010	9	1st Half Paid / 2nd Half Paid	OCT 4 1946											96 yr due
10	# 9				158				158	10	1st Half Paid / 2nd Half Paid	OCT 4 1946											
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
	# 440				7690				7690														

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
Koop's Addition																		
E. J. Jimmerson	Mark E. Lynney with the value from M. L. Lynney, Trustee in Trust Mortgage	Koop's Addition	1	2														
" "			2															
" "			3															
" "			4															
" "			5															
" "			6															
Grace R. Bronson			7															SOLD FOR TAXES
" "			8															SOLD FOR TAXES
"			9															SOLD FOR TAXES
Warren A. + Rena Hill			10															
" " "			11															
" " "			12															
Valentine Imhalte Est. + Clement Mitch			13															
" " "			14															
" " "			15															
Adah E. + Mary Audrey Miller			16															
" " "			17															
E. N. Strong		S. 325' of	18															
Wm. F. + Nina Hill	Leah E. Mitch	Lot 18 lies S. 325' + all of	19															
			20															

Line	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 6 Rate 42.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 ..... Mills	Total General Tax	Special Taxes	Total Taxes	Receipt No.	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4 147				25 68				25 68	1	1st Half Paid	JUL 26 1946									12 84	14 13	
										1	1st Half Paid	JUL 26 1946									12 84		
2	4 15				2 62				2 62	2	1st Half Paid	JUL 26 1946									1 31	1 44	
3	6 0				10 48	40			10 88	3	1st Half Paid	JUL 26 1946	9964		31 08						5 44	5 98	
										3	1st Half Paid	JUL 26 1946									5 44		
4	6 0				10 48	40			10 88	4	1st Half Paid	JUL 26 1946									5 44	5 98	
5	4 7				1 22				1 22	5	1st Half Paid	JUL 26 1946									61	67	
6	6 0				10 48	40			10 88	6	1st Half Paid	JUL 26 1946									5 44	5 98	
7	2 12				37 04	1 38			38 42	7	PAID IN FULL	JUN 28 1946	8083		42 78								
8	1 2				2 10	08			2 18	8	PAID IN FULL	JUN 28 1946											
9	1 2				2 10	08			2 18	9	PAID IN FULL	JUN 28 1946											
10	4 235				41 06				41 06	10	PAID IN FULL	JUN 27 1946											
11	4 32				5 60				5 60	11	PAID IN FULL	JUN 27 1946	8061		48 06								
12	4 8				1 40				1 40	12	PAID IN FULL	JUN 27 1946											
13	336				58 72	2 20			60 92	13	1st Half Paid	JUN - 1 1946									30 46	35 51	
14	1 2				2 10	08			2 18	14	1st Half Paid	JUN - 1 1946	5454		32 64						1 09	1 20	
15	1 2				2 10	08			2 18	15	1st Half Paid	JUN - 1 1946									1 09	1 20	
16	4 282				49 28				49 28	16	PAID IN FULL	APR 16 1946	4229		50 68								
17	4 8				1 40				1 40	17	PAID IN FULL	APR 16 1946											
18	8				1 40	06			1 46	18											1 46	1 61	
19	96				16 78	64			17 42	19	1st Half Paid	JUN - 1 1946	5757		8 71						8 71	9 58	
20										20													
	7 34																						
	7 34 280				282 04	5 80			287 84														
	1614																						

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4

Cass County, Minnesota, for Taxes for the Year 1945.

Koop's Addition

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Incl. Rural Vrs or No	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Only 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 $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	Wm. J. + Nina Hill		Koop's Addition	2	2	7m														
2	E. N. Strong			21																
3	" "			22																
4	Claude A. + Loretta Spurlin			3	lots N 100' of lots S 100' of															
5	Helen Brooks Chales		N 100' of	3																
6	Effie Crowell			1	4															
7	" "			2																
8	" "			3																
9	" "			4																
10	Ernest M. + Minnie E. Taylor			5																
11	" " "			6																
12	" " "			7																
13	Joseph Mahovsky			8			7m													
14	Ida Strand	Eugene Walter Wroe	S 18' of	9																
15	Joseph Mahovsky			9 less S 18'																
16	Ida Strand	Eugene Walter Wroe		10																
17	Louis D. McCarty			11																
18	Earl Kimball	Irene E. Fisher		12																
19	Harold McAllister		N 100' of	3																
20																				

Original Plat

Washburn's Addition

	Validations by School Districts as Equalized by Impartment of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 96 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		12			210	03			218	1st Half Paid	JUN - 1 1946	5757		109						109	1 20	
2		# 57			996				996	1st Half Paid	JUN - 1 1946	5757		498						498	5 48	
3		# 8			140				140	1st Half Paid	JUN - 1 1946	5757		70						70	77	
4		112			1458	24			2032	PAID IN FULL	SEP 14 1946	10670				2032	61					
5		48			838	32			870	PAID IN FULL	JUN - 8 1946	5865		870								
6		128			2236	84			2320	PAID IN FULL	JUN 28 1946											
7		8			140	06			146	PAID IN FULL	JUN 28 1946	8086		2758								
8		8			140	06			146	PAID IN FULL	JUN 28 1946											
9		8			140	06			146	PAID IN FULL	JUN 28 1946											
10		120			2098	78			2176	PAID IN FULL	JUN 18 1946	7038		2176								
11		10			174	06			180	PAID IN FULL	JUN 18 1946	7038		180								
12		110			1922	72			1994	PAID IN FULL	JUN 18 1946	7038		1994								
13		90			1572	58			1630	PAID IN FULL	APR 27 1946	4771		1630								
14		# 80			1398				1398	PAID IN FULL	APR 20 1946	4579		1398								
15		3			52	02			54	PAID IN FULL	APR 27 1946	4771		54								
16		# 8			140				140	PAID IN FULL	APR 20 1946	4579		140								
17		70			1224	46			1270	1st Half Paid	JUL 25 1946	9950		635								
										2nd Half Paid	NOV 7 1946	11741				635						
18		10			174	06			180	PAID IN FULL	APR 12 1946	4202		180								
19		# 85			1486				1486	PAID IN FULL	JUN 20 1946	7768		1486								
20																						
		# 238																				
		DN 737			17088	484			17522													
		975																				

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 $1000, Assessable @ 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Build-ings and Other Structures (Dollars)	True and Full Value of Build-ings Permanently Attached to Real Estate (Dollars)	Total True and Value of Lands, Buildings, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 Per Cent of True and Full Value (Dollars)	Assessed Value of Machinery Attached to Real Estate at 33⅓ Per Cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1			Koop's Addition			Un														
2																				
3																				
4																				
5																				
6	Effie Crowell			32	4															
7																				
8	A. O. Miller			1	9														SOLD FOR TAXES	
9	" "			2															SOLD FOR TAXES	
10	Adah E. Miller	Louis Morrow		3																
11	" "	" "		4																
12	" "	" "		5																
13	Mary Audrey Miller Bailey & Wm. Chas. Bailey			6																
14	" " " "			7																
15	" " " "			8																
16	Adah Miller			9																
17	" "			10																
18	" "			11																
19	" "			12																
20																				

	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1										1													
2										2													
3										3													
4										4													
5										5													
6	18				314	12			326	6	PAID IN FULL	JUN 28 1946	8086		326								
7										7													
8	H 82				1432				1432	8											1432		
9	H 8				140				140	9											140		
10	172				3006	112			3118	10	PAID IN FULL	APR 10 1946											
11	12				210	08			218	11	PAID IN FULL	APR 10 1946	4229		3554								
12	12				210	08			218	12	PAID IN FULL	APR 10 1946											
13	H 330				5766				5766	13	PAID IN FULL	JUL 1 1946											
14	H 7				122				122	14	PAID IN FULL	JUL 1 1946	7886		6028								
15	H 8				140				140	15	PAID IN FULL	JUL 1 1946											
16	12				210	08			218	16	PAID IN FULL	APR 10 1946											
17	12				210	08			218	17	PAID IN FULL	APR 10 1946	4229		872								
18	12				210	08			218	18	PAID IN FULL	APR 10 1946											
19	12				210	08			218	19	PAID IN FULL	APR 10 1946											
20										20													
	H 435 M 262 697				12180	172			12352														

Koop's Addition

Original Plat

Washburn's Addition

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Individuals Assessed Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 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 Department of Taxation (Dollars)	Sold for Taxes
	Myrtle Kimball		Original Plat	1	1	7th													
	" "			2	2														
	" "			3	3														
	" "	Sarah A. Tod		4	4														
	" "			5	5														
	Fred Claflin			6	6														
	" "			7	7														
	H. D. Miller	Bertie A. Bethrow		8	8														
	H. D. + Emma Miller	" "		9	9														
	" "			10	N. 15' of 10														
	Harry D. Miller			11	Bal of lot 10 + 11														
	" "			12	12														
	Backus State Bank			13	13														
	Philip + Ida M. Palmer			14	14														
	Stephen N. + Nellie Palmer			15	15														
	Clara Belle Holmes			16	16		Yes	100	100	200	50			50					
	" " "			17	17		"	100		100	25			25					
	" " "			18	18		"	100		100	25			25					
	E. N. Strong	Chas. Merritt + Ed Lapland		19	19														
	" "			20	20														

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

	Valuations by School Districts as Equalized by Department of Taxation: District No. 56 Rate 37 Mills	Rate Mills	Rate Mills	Rate Mills	Total General Tax	Rate and Tax Less Homestead Exemption 65 Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	# 37				646					646	1 PAID IN FULL	JUL 26 1946												
2	# 8				140					140	2 PAID IN FULL	JUL 26 1946												
3	# 7				122					122	3 PAID IN FULL	JUL 26 1946	9961		13 98									
4	# 8				140					140	4 PAID IN FULL	JUL 26 1946												
5	# 20				350					350	5 PAID IN FULL	JUL 26 1946												
6	12				210	08				218	6 1st Half Paid / 2nd Half Paid	JUL 23 1946 / OCT 23 1946	9689 / 11320		1 09		1 09							
7	12				210	08				218	7 1st Half Paid / 2nd Half Paid	JUL 23 1946 / OCT 23 1946	9689 / 11320		1 09		1 09							
8	268				4684	174				4858	8 PAID IN FULL	JUN 28 1946												
9	12				210	08				218	9 PAID IN FULL	JUN 28 1946												
10	12				210	08				218	10 PAID IN FULL	JUN 28 1946	6252		5 30									
11	12				210	08				218	11 PAID IN FULL	JUN 28 1946												
12	12				210	08				218	12 PAID IN FULL	JUN 28 1946												
13	572				9996	374				10370	13 PAID IN FULL	MAY 7 1946	4715		10 370									
14	240				4194	156				4350	14 1st Half Paid / 2nd Half Paid / Balance Paid	JUL 25 1946 / OCT 21 1946 / DEC 20 1946	9257 / 13 15 / 13 34		2 175		2 175							
15	# 95				1660					1660	15 Paid Paid	JUN 18 1946	9301		9 00				7 60		61			760 due
16	# 50				874					874	16 PAID IN FULL	JUN 17 1946												
17	25				436	16				452	17 PAID IN FULL	JUN 17 1946	16936		19 78									
18	25				436	16				452	18 PAID IN FULL	JUN 17 1946												
19	144				2516	96				2610	19 PAID IN FULL	JUN 1 1946	5761		31 90									
20	32				560	20				580	20 PAID IN FULL	JUN 1 1946												
	# 225 / 22 18.78 / 1603				28014	998				28912														

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Inclusion Exclusion or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Mobile Homes Not 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 Machinery (Attached to Real Estate) at 33⅓ Per Cent Class 3 (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands (including 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 Department of Taxation (Dollars)	Sold for Taxes
			Original Plat																
1	Johannes L. Melby		Blk 7 Nelson	21	1	4H													
2	Backus Rural Telephone Co.			22	Exempt														
3	" "			23	"														
4	" "			24	"														
5	Alice & Ray Eder			1	2														
6	" " "			2															
7	" " "			3															
8	" " "			4															
9	" " "			5															
10	" " "			6															
11	" " "			7															
12	Adah E. Miller			8															
13	" "			9															
14	" "			10															
15	" "			11															
16	" "			12															
17	Frank Reynolds			13															
18	Frank & Edith Reynolds			14															
19	Carl J. & Marion Mutsch	Emil & Sue	Chas. Anderson	15	less 10 in.														
20	H. D. Coffland		10 inches of lot 15 +	16															

SOLD FOR TAXES

	Validations by School Districts as Equalized by Department of Taxation: District No. 744 Rate 40.135 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1	4 50				874				874	1	PAID IN FULL	MAY 16 1946	4989		874								
2										2													
3										3													
4										4													
5	96				1678	64			1742	5	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946											
6	16				280	10			290	6	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946											
7	4 127				2220				2220	7	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946											
8	4 8				140				140	8	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946	1507		2438								23 38 Total
9	4 7				122				122	9	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946	11496				2338						
10	4 8				140				140	10	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946											
11	4 7				122				122	11	Balance Paid / PART PAID	NOV 1 1946 / JUL - 5 1946											
12	12				210	08			218	12	PAID IN FULL	APR 16 1946											
13	12				210	08			218	13	PAID IN FULL	APR 16 1946											
14	12				210	08			218	14	PAID IN FULL	APR 16 1946	4229		1090								
15	12				210	08			218	15	PAID IN FULL	APR 16 1946											
16	12				210	08			218	16	PAID IN FULL	APR 16											
17	412				7200	270			7470	17	PAID IN FULL	JUL 6 1946	8313		8050								
18	32				560	20			580	18	PAID IN FULL	JUL 6 1946											
19	171				2988	112			3100	19	PAID IN FULL	JAN - 9 1946	253	3100									
20	166				2900	108			3008	20	1st Half Paid / 2nd Half Paid	JUL 25 1946 / OCT 1 1946	9955 / 11624		1504		1504						
	4 207 / 4 933 / 1160				20274	624			20898														

SOLD FOR TAXES

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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Merchandise Personally Attached to Real Estate (Dollars)	Total True and Full Value of Real Estate, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 as Class 3C (Dollars)	Assessed Value of Machinery Attached to Real Estate Attached to Real Estate 33⅓ per cent Class 3 (Dollars)	Assessed 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 Department of Taxation (Dollars)	Sold for Taxes
	Chas H. + Dorothy O. Cutler																		
	Ethel Jane + George Lordmark		Original Plat	19	2	2													
	Harley D. Copeland			20															
	" "			21															
	Eugene D. + Ada M. Dye			22															
	Charles + Dorothy O. Cutler	Glenn A. + Dorothy E. Cutler		23															SOLD FOR TAXES
	" " " " "			24															SOLD FOR TAXES
				7															
	Wm. H. Kielty			8		1	3												
	"			9		2													
	Martha Green			10		3													
	" "			11		4													
	" "			12		5													
	W. H. Kielty			13		6													
	" "			14		7													
	" "			15		8													
	Morris L. + Lydia M. Belleaden			16		9													
	" " "			17		10													
	" " "			18		10													
	Mary E. Scribner		E. 125 ft of W. 1/2 of Lots 11 + 12	19		12													
	James Scribner		W. 175 ft of Lots 11 + 12	20		12													SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 22 Mills	District No. 4 Rate 16 Mills	District No. Rate Mills	District No. Rate Mills	Rate and Tax Less Homestead Exemption Mills	State Tax on Non-Homestead 6.2 Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars								Month Day Year												
1	472				8248	308			8556	1	PAID IN FULL	FEB 20 1946	1902	8556										
2	792				13840	518			14358	2	1st Half Paid	JUL 25 1946	11024		7469		7469							
											2nd Half Paid	JUL 1 1946	9953											
3	32				560	20			580	3	1st Half Paid	JUL 25 1946												
											2nd Half Paid	OCT 1 1946												
4	392				6850	256			7106	4	1st Half Paid	JUL 26 1946	9962		3553		3553							
											2nd Half Paid	AUG 16 1946	10246											
5	672				11744	440			12184	5	PAID IN FULL	APR 15 1946	4204		12764									
6	32				560	20			580	6	PAID IN FULL	APR 15 1946												
7										7														
8	336				5872	220			6092	8	1st Half Paid	JUL 26 1946	9952		3046									
											2nd Half Paid	OCT 8 1946	11433				3046							
9	16				280	10			290	9	1st Half Paid	JUL 25 1946	9932		145									
											2nd Half Paid	OCT 8 1946	11432				145							
10	H 160				2796				2796	10	1st Half Paid	JUL 5 1946	8249		1572									
											2nd Half Paid	NOV 7 1946												
11	H 10				174				174	11	1st Half Paid	JUL 5 1946	8253											
											2nd Half Paid	NOV 7 1946												
12	H 10				174				174	12	1st Half Paid	JUL 5 1946												
											2nd Half Paid	NOV 7 1946												
13	H 260				4544				4544	13	1st Half Paid	JUL 25 1946												
											2nd Half Paid	OCT 8 1946	11432				2446							
14	H 10				174				174	14	1st Half Paid	JUL 25 1946	9952		2446									
											2nd Half Paid	OCT 8 1946												
15	H 10				174				174	15	1st Half Paid	JUL 25 1946												
											2nd Half Paid	OCT 8 1946												
16	H 195				3012				3012	16	Balance Paid	JUL 2 1946												
	184				2276	120	Abatement # 3027		3336		1st Half Paid	MAY 24 1946												
17	H 10				174				174	17	Balance Paid	JUL 2 1946			402									13.24 Abated
	16				280	10	"	"	290		1st Half Paid	MAY 24 1946	9941		1950									1.16 "
18	H 10				174				174	18	Balance Paid	JUL 2 1946												
	16				280	10	"	"	290		1st Half Paid	MAY 24 1946												1.16 "
19	H 12				210				210	19											210			
20	H 12				210				210	20	1st Half Paid	JUL 6 1946	8366		105		105							
	H 484										2nd Half Paid	NOV 7 1946	11745											
	M 2960				60186	1932			62118															
	3444																							

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Dwellings and Other Structures	True and Full Value of Machinery Exclusively Attached to Real Estate	Total True and Full Value of all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Machinery Attached to Real Estate at 33⅓ per cent Class 3	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 Department of Taxation	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Frank + Dorothy Hayes		Original Plat	1	4														
" "			2															
Grace R. + Chas. C. Bronson + Martha J. Woock			3															
" " " " "			4															
" " " " "		N 5' of	5															
Ernest + Laura Noble		Lot 5 less N 5'	6															
" " " " "			8															
" " " " "			7															
Fred L. Claflin			8															
Wm. C. + Audrey Bailey			9															
" " "			10															
" " "			11															
" " "			12															
			13															
			14															
			15															
			16															
			17															
			18															
			19															
			20															

	Validations by School Districts as Equalized by Department of Taxation: District No. 74 Rate 14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	# 110				1922				1922	PAID IN FULL	JUL 26 1946	7945		20 96								
2	# 10				174				174	PAID IN FULL	JUL 26 1946											
3	# 135				2358				2358											2358	2358	
4	# 10				174				174											174	174	
5	# 2				34				34											34	34	
6	# 83				1450				1450	PAID IN FULL	JUN 28 1946	8087		17 98								
7	# 10				174				174	PAID IN FULL	JUN 28 1946											
8	# 10				174				174	PAID IN FULL	JUN 28 1946											
9	# 37				646				646	2nd Half Paid 1st Half Paid	OCT 28 1946 JUL 22 1946	9339 9684		3 23		3 23						
10	536				9366	350			9716	PAID IN FULL	JUL 1 1946											
11	16				280	10			290	PAID IN FULL	JUL 1 1946											
12	16				280	10			290	PAID IN FULL	JUL 1 1946	7886		10 86								
13	16				280	10			290	PAID IN FULL	JUL 1 1946											
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	# 407 # 334 741				17312	380			17692													

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent, Class 3C (Dollars)	Assessed Value of Permanently Attached Machinery at 33⅓ per cent, Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
			Original Plat																
1	Earl Kimball			1	5	4M													
2	" "			2															
3	W. W. Kimball			3															
4	" "			4															
5	" "			5															
6	Robert P. Johnson			6															
7	" "			7															
8	Myrtle Coon			8															
9	~~Nellie and Myrtle Coon~~			9															
10	~~Edna, Marie Noble, Ina Hackett~~		N½ of	10															
11	" " " " "		S½ of	10															
12	" " " " "			11															
13	" " " " "			12															
14	Congregational Church			13			Exempt												
15	" "			14															
16	" "			15															
17	Cecil J. Wright			16															
18	" "		Baby	17															
19	Evangeline E. Wright		N 10 of	17															
20	" "			18															

Sold for Taxes
Sold for Taxes
Sold for Taxes
Sold for Taxes
Sold for Taxes

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1/94 Rate 7 1/2 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	Half Settlement 1946	Penalty	November Settlement 1946	Penalty	Collection to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		54			944	36			980	1										980	1078	
2		10			174	06			180	2										180	198	
3		6			104				104	3										104		
4		6			104				104	4										104		
5		7			122				122	5										122		
6		10			174	06			180	6	PAID IN FULL	MAY 28 1946	6300	360								
7		10			174	06			180	7	PAID IN FULL	MAY 28 1946										
8		25			436				436		PAID IN FULL	JUN 11 1946										
9		6			104				104	9	PAID IN FULL	JUN 11 1946										
10		37			646				646	10	PAID IN FULL	JUN 11 1946	5968	1412								
11																						
12		7			122				122	12	PAID IN FULL	JUN 11 1946										
13		6			104				104	13	PAID IN FULL	JUN 11 1946										
14										14												
15										15												
16										16												
17		170			2970	110			3080	17	PAID IN FULL	JUN 27 1946										
18		8			140	06			146	18	PAID IN FULL	JUN 27 1946	8060	6284								
19		1			17				18	19	PAID IN FULL	JUN 27 1946										
20		174			3040				3040	20	PAID IN FULL	JUN 25 1946										
		N 275																				
		M 262			9376	172			9546													
		537																				

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1945.

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4)

Hoop's Addition

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Lands Including Structures and Improvements to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate not 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
	J. A. Newman		Original Plat	1	6		Yes												Abate #2417	
	" "			2															"	
	" "			3																
	" "			4															"	
	Jessie D. Mowatt			5															"	
	" "			6																
	" "			7				N½ of	7											
	Dwight + Bula M. Noble			8				S½ of lot	7 +		8									
	" " "			9							9									
	" " "			10							10									
	State of Minnesota			11							11									
	State of Minnesota			12							12									
	Benjamin C. Rice + Neolone Rice			13							13									
	" " " "			14							14									
	" " " "			15							15									
	" " " "			16							16									
	" " " "			17							17									
	" " " "			18							18									
	" " " "			19							19									
	" " " "			20							20									

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Washburn's Addition

	District No. / Rate ... Mills	District No. / Rate 11 Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Rate and Tax Less Homestead Exemption ... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		96 ~~152~~			~~1678~~ ~~2656~~	67 ~~106~~			~~2740~~ ~~2756~~	2nd Half Paid 1st Half Paid	OCT 31 1946 JUN 17 1946											10.16 abated
2		8 ~~15~~			140 ~~240~~	06 ~~09~~			~~146~~ ~~249~~	2nd Half Paid 1st Half Paid	OCT 31 1946 JUN 17 1946	6932		1089		1089						.72 "
3		8 ~~15~~			140 ~~240~~	06 ~~09~~			~~146~~ ~~249~~	2nd Half Paid 1st Half Paid	OCT 31 1946 JUN 17 1946											.72 "
4		8 ~~15~~			140 ~~240~~	06 ~~09~~			~~146~~ ~~249~~	2nd Half Paid 1st Half Paid	OCT 31 1946 JUN 17 1946											.72 "
5		# 152			2656				2656	PAID IN FULL	FEB 11 1946											
6		# 8			140				140	PAID IN FULL	FEB 11 1946	819	29.00									
7		# 6			104				104	PAID IN FULL	FEB 11 1946											
8		# 70			1224				1224	PAID IN FULL	JUL 5 1946											
9		# 7			122				122	PAID IN FULL	JUL 5 1946	8753		1486								
10		# 8			140				140	PAID IN FULL	JUL 5 1946											
11																						
12																						
13		# 8			140				140											140	154	
14		# 7			122				122											122	134	
15		# 8			140				140											140	154	
16		# 7			122				122											122	134	
17		# 8			140				140											140	154	
18		# 72			1258				1258											1258	1384	
19		# 7			122				122											122	134	
20		# 8			140				140											140	154	
		# 376 ~~727~~ 188 564			9856	124			9980													

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1945.

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 $1000, Assessed at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School Division	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Land Pertaining to Real Estate (Dollars)	Total True and Full Value of Land including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Land 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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
1	Benjamin C. + Nerlene L. Rice		Original Plat	21	6		Yes													
2	" " "			22																
3	" " "			23																
4	" " "			24																
5	Clarence + Cora Briggs			1	7															
6	" " "			2																
7	Ada M. + Ray F. Sexton			3																
8	" " "			4																
9	" " "			5																
10	" " "			6																
11	Church of the Nazarine			7																
12	" " "			8																
13	Ava E. Lowe			9																
14	Candace Cleo + Nelson C. Fox			10																
15	Caroline Rice	By Florence Rice Anderson		11																
16	Lottie Sutton	C. Florence McKillop		12																
17																				
18																				
19																				
20																				

	Variations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 122 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... 6.84 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	# 7				122				122											122	1 34
2	# 8				140				140											140	1 54
3	# 7				122				122											122	1 34
4	# 8				140				140											140	1 54
5	# 70				1224				1224	68	PAID IN FULL APR 24 1945	4405		1398							
6	# 10				174				174		PAID IN FULL APR 24 1945										
7	# 86				1486				1486		PAID IN FULL JUN 28 1945										
8	# 10				174				174		PAID IN FULL JUN 28 1945	8088		2008							
9	# 10				174				174		PAID IN FULL JUN 28 1945										
10	# 10				174				174		PAID IN FULL JUN 28 1945										
11																					
12																					
13	# 137				2344				2344		2nd Half Paid OCT 19 1945	10076				1171					
14	# 62				1084				1084		1st Half Paid APR 26 1945	4467		1199							
15	96				1642	64			1642		PAID IN FULL OCT - 8 1945	10464				1084	32				
16	# 57				996				996		PAID IN FULL SEP 8 1945	10440				1747	54				
17											PAID IN FULL JUN 12 1945	6198		996							
18																					
19																					
20																					
	# 481				10082	64			10146												
	96																				
	577																				

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes the Year 1945.

Hoop's Addition

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Individual Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & 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 $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	Lettie J. Cahill		Original Plat	1	8	7th													
2	" "			2															
3	" "			3															
4	Philip + Ida Palmer			4															
5	" " "			5															
6	Mabel Prowitt Estate + Wm Patterson			6															
7	~~Bob + Nellie Fox~~			7															
8	Olaf + Marcella Haff			8															
9	~~Ruth M. McAllister~~ Indo S. Cook & Ruth Hall			9															
10	" "			10															
11	John H. Jones			11															
12	" "			12															
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

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	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 4 Rate 4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	TOTAL GENERAL TAX	SPECIAL TAXES			TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	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	4 85				1486						1486	PAID IN FULL	JUN 10 1946											
2	4 10				174						174	PAID IN FULL	JUN 10 1946	5940		1834								
3	4 10				174						174	1st Half Paid	JUN 10 1946											
4	16				280	10					290	1st Half Paid	JUN 21 1946											
5	16				280	10					290	1st Half Paid	JUL 25 1946	5995		435								
6	16				280	10					290	1st Half Paid	JUL 25 1946											
7	4 137				2394						2394	PAID IN FULL	APR 2 1946	3708		2394								
8	4 138 / 220				3844	144	Abatement # 3044				3988	Balance Paid	DEC 5 1946 / MAY 6 1946	12000 / 5922		4994				418				1576 Abated
9	100				1748	66					1814											1814	19.95	
10	20				350	12					362											362	3.98	
11	4 108				1888						1888	PAID IN FULL	JUN 11 1946	6497		1888								
12	4 12				210						210	PAID IN FULL	JUN 11 1946	6497		210								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
	4 362 / 24 388 / 750				13108	252					13360													

Washburn's Addition

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

People's Addition

ZAX

M

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Hell-route Homestead Yes or No	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & 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 Improvements up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 40% per cent Class 3 (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 Order of the Department of Taxation (Dollars)	SOLD FOR TAXES
1	Philip Palmer	Ida M. Palmer, Hugh Palmer	Original Plat				Un												
2	" "	Peter Palmer Estate	" " "	1	9														
3	Clarence J. & Bernice G. Rinke		" " "	2															
4	" " "		" " "	3															
5	Chester Malek		" " "	4															
6	" "		" " "	5															
7	Adah E. Miller		" " "	6															
8	" "		" " "	7															
9	" "	Roland Smith	" " "	8															
10	Anna C. Johnson		" " "	9															
11	Wm. & Minnie Burow	Ralph & Mildred Eder	" " "	10															
12	Pine Mt. Lodge # 200 I.O.O.F.	Backus	" " "	11															SOLD FOR TAXES
13				12															SOLD FOR TAXES
14																			
15																			
16																			
17																			
18																			
19																			
20																			

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 94 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	TOTAL GENERAL TAX	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		16			280	00			280	1	1st Half Paid 2nd Half Paid	JUL 26 1946	10069		280								
2		16			280	00			280	2	1st Half Paid 2nd Half Paid	JUL 25 1946 JUL 26 1946	9951		280								
3		# 85			1486				1486	3	PAID IN FULL	JUL 26 1946	9963		1660								
4		# 10			174				174	4	PAID IN FULL	JUL 26 1946											
5		# 60			1048				1048	5	1st Half Paid 1st Half Paid	JUL 25 1946 JUL 25 1946	9949		611						524 & 536		
6		# 10			174				174	6											87 & 96		
7		20			350	12			362	7	PAID IN FULL	APR 18 1946											
8		20			350	12			362	8	PAID IN FULL	APR 18 1946	4829		1086								
9		20			350	12			362	9	PAID IN FULL	APR 18 1946											
10		# 50			874				874	10	PAID IN FULL	JUN 12 1946	6805		874								
11		# 112			1958				1958	11	PAID IN FULL	MAY - 6 1946	4694		1958								
12		260			4544	170			4714	12											4714		
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
		# 327 24 352 679			11268	226			12094														

Washburn's Addition

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Intending Homestead Yes or No	True and Full Value of Lands Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Lands Including Improvements (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate and 33⅓ per cent Class 3	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 Department of Taxation	Sold for Taxes	Remarks
1	George + Nola Billeadeau		Original Plat		10		Un													
2	Myrl Zenk, Harley Courtney + Nola Billeadeau				11															
3	~~Earl Kimball~~ Phillip Jack Hammond		S 53' of N½ of		12															
4	Philip + Ida M Palmer		S½ of		12															
5	Harlan + Louise Sherman		N½ lus 52' of		12															
6	Harley D. Coffland		Less N 100' of		13															
7	B. B. Kiellyer		100' S, thence E to W at line; N 100' to line of Blk 13, W following N line of Blk 13 to place of beginning.		13															
8																				
9	Bertha Krake	Lapoth Wesman + Ralph L Dunne + Oliver Barley			14															
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				

	Valuations by School Districts Tv Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate .....14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption .....Mills	State Tax on Non-Homestead 6.38 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	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.	
1	H 90				1572				1572	1	2nd Half Paid NOV 7 1946	11268		786		786							
2	H 122				2132				2132	2	1st Half Paid JUL 1 1946 / PAID IN FULL JUN 7 1946	7882 / 5874		2132									
3	96				1678	64			1742	3	PAID IN FULL MAY 28 1946	5449		1742									
4	H 101				1764				1764	4	1st Half Paid JUL 26 1946 / 2nd Half Paid OCT 21 1946	9951 / 11[illegible]		882		882							
5	H 66				1154				1154	5	PAID IN FULL JUN 17 1946	6931		1154									
6	232				4054	152			4206	6	1st Half Paid JUL 25 1946 / 2nd Half Paid [illegible]	9955 / 11024		2103		2103							
7	H 209				3652				3652	7	PAID IN FULL JUL 6 1946	8314		3652									
8										8													
9	232				4054	152			4206	9	1st Half Paid JUL 23 1946 / 2nd Half Paid NOV 8 1946	9[illegible] / 12085		2206		2000							~~2000 Bal due~~
10										10													
11										11													
12										12													
13										13													
14										14													
15										15													
16										16													
17										17													
18										18													
19										19													
20										20													
	H 566 / M 560 / 1148				20060	368			20428														

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3: Remainder at 40 Per Cent, Class 4.

			Description of Property						Assessor's Valuation									Equalized Values				
	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Lands and Other Structures	True and Full Value of Lands and Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to and at 40 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 40 per cent Class 3	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	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 Department of Taxation	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
	Susan + Emil Anderson		Washburn's Addition	1	1		Yes												
	" " "			2															
	" " "			3															
	" " "			4															
	Susan Bailey Anderson			5															
	" "			6															
	" "			7															
	" "			8															
	Susan + Emil Anderson			9															
	" " "			10															
	" " "			11															
	D. C. Bartholomew			12															
	" "			13															
	" "			14															
	" "			15															
	Geo. + Ethel Jane Lindmark			16				N. 50' of 16											
	J. S. + Hattie Butts	Earl H. Edwards		17				S. 90' of 16											
	Geo. + Ethel Jane Lindmark			18				N. 50' of 17											
	J. S. + Hattie Butts	Earl H. Edwards		19				S. 90' of 17											
	Geo. + Ethel Jane Lindmark			20				N. 50' of 18											
	J. S. + Hattie Butts	Earl H. Edwards						S. 90' of 18											

	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 14 Rate 7.76 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.59 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		76			1328	50			1378	1 PAID IN FULL	JUL	6	1946	8369		2248								
2		16			280	10			290	2 PAID IN FULL	JUL	6	1946											
3		16			280	10			290	3 PAID IN FULL	JUL	6	1946											
4		16			280	10			290	4 PAID IN FULL	JUL	6	1946											
5		16			280	10			290	5 PAID IN FULL	JUL	6	1946											
6		16			280	10			290	6 PAID IN FULL	JUL	6	1946	8369		1160								
7		16			280	10			290	7 PAID IN FULL	JUL	6	1946											
8		16			280	10			290	8 PAID IN FULL	JUL	6	1946											
9		14			244	10			254	9 PAID IN FULL	JUL	6	1946											
10		14			244	10			254	10 PAID IN FULL	JUL	6	1946	8369		762								
11		14			244	10			254	11 PAID IN FULL	JUL	6	1946											
12		146			2552				2552	12 1st Half Paid	2nd Half Paid JUL 1st Half Paid	NOV 1	1946											
13		21			366				366	13 1st Half Paid	2nd Half Paid JUL 1st Half Paid	NOV 1	1946	8982		1617		(1617)						
14		9			158				158	14 1st Half Paid	2nd Half Paid JUL 1st Half Paid	NOV 1	1946											
15		9			158				158	15 1st Half Paid	2nd Half Paid JUL 1st Half Paid	NOV 1	1946											
16		6			104	04			108	16 PAID IN FULL	FEB	20	1946	1902	108									
17		192			3356				3356	17 PAID IN FULL	JUL	1	1946	8202		3356								
18		7			122	04			126	18 PAID IN FULL	FEB	20	1946	1902	126									
19		4			70				70	19 PAID IN FULL	JUL	1	1946	8202		70								
20		7			122	04			126	20 PAID IN FULL	FEB	20	1946	1902	126									
		4			70				70	— PAID IN FULL	JUL	1	1946	8202		70								
		985																						
		250																						
		635			11098	162			11260															

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 1.

Form 5 C

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Is this property Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of Machinery (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Formerly only Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 1 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Improvements and Attached 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 Department of Taxation (Dollars)	Sold for Taxes
	Geo. + Ethel Jane Lindmark		Wash Burns's Addition	N. 50' of 19	1	7th													
	~~J. S. + Hattie Brutte~~ Earl H. Edwards			S. 90' of 19															
	J. S. Brutte	" " "		20															
	J. S. + Hattie Brutte	" " "		21	1														
	" "	" " "		22															
	" "	" " "		23															
	Arnold Albert Anderson			1	2														SOLD FOR TAXES
	" "			2															SOLD FOR TAXES
	" "			3															SOLD FOR TAXES
	Frank Reynolds			4															
	" "			5															
	~~Harley D. Coffland~~ Marion + Esther Anderson			6															
	" "			7															
	D. V. Bartholomew			8															
	Esther E. Bartholomew		Lots 9 +	10 less S. 40'															
	"		S. 40' of Lots 9 + 10																
	John + Marie Spillane			11															
	" "	" "		12															
	" "	" "		13															
	" "	" "		14															

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 7 Rate 4 45 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.64 Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		7			122	04			126	1	PAID IN FULL	FEB 20 1946	1902	126									
2	4	4			70				70	2	PAID IN FULL	JUL 3 1946											
3	4	4			70				70	3	PAID IN FULL	JUL 3 1946											
4	4	4			70				70	4	PAID IN FULL	JUL 3 1946	8204		350								
5	4	4			70				70	5	PAID IN FULL	JUL 3 1946											
6	4	4			70				70	6	PAID IN FULL	JUL 3 1946											
7	4	45			786				786	7											786		
8	4	10			174				174	8											174		
9	4	10			174				174	9											174		
10		16			280	10			290	10	PAID IN FULL	JUN 27 1946	8057		580	05							
11		16			280	10			290	11	PAID IN FULL	JUN 27 1946											
12		16			280	10			290	12	PAID IN FULL	MAR 11 1946	3401	580									
13		16			280	10			290	13	PAID IN FULL	MAR 11 1946											
14		16			280	10			290	14	2nd Half Paid / 1st Half Paid	NOV 14 1946 / JUL 15 1946											
15		136			2376	88			2464	15	2nd Half Paid / 1st Half Paid	NOV 14 1946 / JUL 15 1946	7982 / 17189		1522		1522						
16		16			280	10			290	16	2nd Half Paid / 1st Half Paid	NOV 14 1946 / JUL 15 1946											
17		16			280	10			290	17	2nd Half Paid / 1st Half Paid	OCT 30 1946 / MAY 31 1946											
18		16			280	10			290	18	2nd Half Paid / 1st Half Paid	OCT 30 1946 / MAY 31 1946	5707		5983								
19		614			10730	402			11132	19	2nd Half Paid / 1st Half Paid	OCT 30 1946 / MAY 31 1946	11593				5983						
20		14			244	10			254	20	2nd Half Paid / 1st Half Paid	OCT 30 1946 / MAY 31 1946											
	74	85																					
	7174	889			17896	584			17780														
		984																					

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Inclusion Above Area Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Public Buildings and Other Structures (Dollars)	True and Full Value of Machinery Per cent Added to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
John + Marie Spillane			1	15 2	7th													
" " "			2	16														
Adah E. Miller			3	17														
" "			4	18														
John + Marie W Spillane			5	19														
" " "			6	20														
" " "			7	21														
" " "			8	22														
" " "			9	23														
~~Nelly Hanman~~ Selma + Edwin Wimbell			11	24														
" " " "			12	25														
Ida M Hill Burton E. Hill			13	26														
B. F. Metzger			14	1 3														
" "			15	2														
" "			16	3														
~~Cecil R. + Marjorie Ann Doe~~ Timothy J. + Norma A. Trowitzka			17	4														
" " " "			18	5														
Walter + Anna A. Marlow Kenneth J. + Norma A. Trowitzka			19	6														
" " " "			20	7														
" " " "				8														
				9														

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	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.	
1	14			244	10			254	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946	5707 11573		254		254							
2	14			244	10			254	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946												
3	12			210	08			218	PAID IN FULL	APR 3 0 1946	4829		436									
4	12			210	08			218	PAID IN FULL	APR 1 8 1946												
5	H 257			4492				4492	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946												
6	72			1258	46			1304	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946												
7	12			210	08			218	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946	5709 11573		3225		3225							
8	12			210	08			218	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946												
9	12			210	08			218	2nd Half Paid 1st Half Paid	OCT 30 1945 MAY 31 1946												
10	H 27			472				472	PAID IN FULL	MAY 2 8 1946	5451		472									
11	H 8			140				140	PAID IN FULL	MAY 2 8 1946	5451		140									
12	H 14			244				244	PAID IN FULL	JUN 1 3 1946	6829		244									
13	H 42			734				734	PAID IN FULL	JUN 1 8 1946												
14	H 8			140				140	PAID IN FULL	JUN 1 8 1946	7302		996									
15	H 7			122				122	PAID IN FULL	JUN 1 8 1946												
16	H 20			350				350	PAID IN FULL	MAY 1 3 1946												
17	H 7			122				122	PAID IN FULL	MAY 1 3 1946	5853		617									
18	H 8			140				140	PAID IN FULL	MAY 1 3 1946												
19	H 32			560				560	PAID IN FULL	APR 1 5 1946	3737		822									
20	H 8			140				140	PAID IN FULL	APR 1 5 1946												
	H 7			122				122	PAID IN FULL	APR 1 5 1946												
	H 445 NH 160	605		10574	106			10680														

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessor's Valuation: True and Full Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
Charlie Dockter		Washburn's Addition	1	16 3	Un													
" "			2	11														
Abe Nohr	Cassie R. Wickland		3	12														
Harley D. Coffland			4	13														
" "			5	14														
" "			6	15														
Earl Kimball			7	16														
" "			8	17														
" "			9	18														
" "			10	19														
" "			11	20														
~~Vyla Fox~~	Roystie Billbeade		12	21														
" "			13	22														
" "			14	23														
" "			15	24														
Dennis P. & Martha Green			16	25														
" "			17	26														
" "			18	27														
" "			19	28														
			20															

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 1.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent to First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.													
1	4 45				786				786	1 PAID IN FULL	JUL 26 1946	9466		908	18							
2	4 7				122				122	2 PAID IN FULL	JUL 26 1946											
3	12				210	08	Auditor's Assessed.	1/22/44	218	3 PAID IN FULL	FEB 18 1946	7996	218 ✓									218 Added
4	126				2202	82			2284	4 1st Half Paid / 2nd Half Paid	JUL 25 1946 / OCT 1 1946	11038		1360		1360						
5	12				210	08			218	5 1st Half Paid / 2nd Half Paid	JUL 25 1946 / OCT 1 1946	9936		1360								
6	12				210	08			218	6 1st Half Paid / 2nd Half Paid	JUL 25 1946 / OCT 1 1946											
7	4 19 7				1870				1870	7 PAID IN FULL	JUN 15 1946	6900		1870								
8	4 7				122				122	8 PAID IN FULL	JUN 15 1946	6900		122								
9	4 8				140				140	9 PAID IN FULL	JUN 15 1946	6900		140								
10	4 7				122				122	10 PAID IN FULL	JUN 15 1946	6900		122								
11	4 8				140				140	11 PAID IN FULL	JUN 15 1946	6900		140								
12	4 92				384				384	12 PAID IN FULL	MAR 8 1946											
13	4 6				104				104	13 PAID IN FULL	MAR 8 1946	3384	714 ✓									
14	4 7				122				122	14 PAID IN FULL	MAR 8 1946											
15	4 6				104				104	15 PAID IN FULL	MAR 8 1946											
16	38				664	24			688	16 2nd Half Paid / 1st Half Paid	NOV 1 1946 / JUL 5 1946											
17	10				174	06			180	17 2nd Half Paid / 1st Half Paid	NOV 1 1946 / JUL 5 1946	3249		614								
18	10				174	06			180	18 2nd Half Paid / 1st Half Paid	NOV 1 1946 / JUL 5 1946	1494				614						
19	10				174	06			180	19 2nd Half Paid / 1st Half Paid	NOV 1 1946 / JUL 5 1946											
20										20												
	4 290 / 114 218 / 648				7824	140			7964													

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Personal 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 $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Personal Attached to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
Emma C. Bickel	Virgil J. & Lucian M. Bickel	Washburn's Addition	1	4	7th														
" "	" "	"	2																
" "	" "	"	3																
" "	" "	"	4																
" "	" "	"	5																
" "	" "	"	6																
" "	" "	"	7																
" "	" "	"	8																
Gust. & Christine Larson	Gust. & Christine Larson	Blk. 5 Original Townsite																	
Adah E. Miller			10	4															
" "			11	10															
" "			12	11															
" "			13	12															
" "			14	13															
" "			15	14															
" "			16	15															
" "			17	16															
			18																
			19																
			20																

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 4 Rate 34 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6 mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid (Month, Day, Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	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.	
1		1185			3232				3232	1	PAID IN FULL	JUL 5 1946												
2		210			174				174	2	PAID IN FULL	JUL 5 1946												
3		210			174				174	3	PAID IN FULL	JUL 5 1946												
4		210			174				174	4	PAID IN FULL	JUL 5 1946	8754		4106									
5		105			88				88	5	PAID IN FULL	JUL 5 1946												
6		105			88				88	6	PAID IN FULL	JUL 5 1946												
7		105			88				88	7	PAID IN FULL	JUL 5 1946												
8		105			88				88	8	PAID IN FULL	JUL 5 1946												
9		1195			3408				3408	9	PAID IN FULL	JUN 1 1946	5763		3408									
10		12			210	08			218	10	PAID IN FULL	APR 16 1946												
11		12			210	08			218	11	PAID IN FULL	APR 16 1946												
12		12			210	08			218	12	PAID IN FULL	APR 16 1946												
13		12			210	08			218	13	PAID IN FULL	APR 16 1946	4229		1744									
14		12			210	08			218	14	PAID IN FULL	APR 16 1946												
15		12			210	08			218	15	PAID IN FULL	APR 16 1946												
16		12			210	08			218	16	PAID IN FULL	APR 16 1946												
17		12			210	08			218	17	PAID IN FULL	APR 16 1946												
18										18														
19										19														
20										20														
	1430 / 96 / 526				9194	64			9258															

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Full-value Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Except 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 $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (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 Department of Taxation (Dollars)	Sold for Taxes
Alfred + Emma Julia Anderson		Washburn's Addition	1	5	4n												
" " "			2														
" " "			3														
Nelly Hamman	Ellen + Arnold A. Benson		4														
" "			5														
" "			6														
" "			7														
" "			8														
" "			9														
" "			10														
Violet Brundy			11														
" "			12														
" "			13														
" "			14														
" "			15														
" "			16														
Oliver Begge			17														
" "			18														
" "			19														
" "			20														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4n Rate 111.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.57 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		# 111			1940				1940	1	PAID IN FULL	JUN 15 1946	6900		1940								
2		# 70			1224				1224	2	PAID IN FULL	JUN 15 1946	6900		1224								
3		# 6			104				104	3	PAID IN FULL	JUN 15 1946	6900		104								
4		# 56			978				978	4	2nd Half Paid 1st Half Paid	NOV 2 1946 JUN 2 8 1946											
5		# 6			104				104	5	2nd Half Paid 1st Half Paid	NOV 2 1946 JUN 2 8 1946											
6		36			628	24			652	6	2nd Half Paid 1st Half Paid	NOV 2 1946 JUN 2 8 1946											
7		# 6			104				104	7	2nd Half Paid 1st Half Paid	NOV 2 1946 JUN 2 8 1946	8084		1681								
8		30			524	20			544	8	2nd Half Paid 1st Half Paid	NOV 2 1946 JUN 2 8 1946	11320				1681						
9		30			524	20			544	9	2nd Half Paid 1st Half Paid	NOV 2 1946 JUN 2 8 1946											
10		24			420	16			436	10	2nd Half Paid	NOV 2 1946											
11		# 81			1416				1416	11											1416		
12		# 7			122				122	12											122		
13		# 6			104				104	13											104		
14		# 6			104				104	14											104		
15		# 6			104				104	15											104		
16		# 6			104				104	16											104		
17		# 44			768				768	17	PAID IN FULL	OCT 31 1946											
18		# 6			104				104	18	PAID IN FULL	OCT 31 1946											
19		# 6			104				104	19	PAID IN FULL	OCT 31 1946											
20		# 6			104				104	20	PAID IN FULL	OCT 31 1946					1080	32					
		# 429			9584	80			9664														
		14120																					
		549																					

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

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

Form 6 C (Minnesota Rev. Stat. 1941)

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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Inclusive Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Structures Not Subject to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead, up to Original $1 per cent Class 3C (Dollars)	Assessed Value of Homestead, Attributed to Real Estate Not Subject to Class 4 (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 Department of Taxation (Dollars)	Sold for Taxes	Remarks
		Washburn's Addition																	
John + Grace Fitz	Trustees Congregational Church	1 50x150' N.W. Cor of Blk 366'x366'			164														
" "	" "	2 50'x150' S of above Lot 366'x366'																	
J A Newman		3 100'x150' S - " " "																	
Cora Hamilton		4 166'x150' S - " " "																	
Katherine Olds Horton		5 216'x366' S " " "																	
		6																	
		7																	
		8 Baffles Addition to Backus																	
Blanche Carson Zeffler		9																	
" " "		10 2 1																	
" " "		11 3 1																	
		12 4 1																	
		13 Outlot A																	
		14																	
		15 Sam Chrysler Estate																	
		16																	
		17 Lots transferred from Trustees Congregational Church to Village of Backus in #30 Eng. Vol.																	
		18																	
		19																	
		20																	

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 164 Rate 171 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead Rate ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4190				3320				3320	PAID IN FULL	MAR 12 1948	3425	3320									
2																						
3	4120				2098				2098	PAID IN FULL	JUL 23 1946	8085		2098								
										Balance Paid	JUL 13 1946	9101		1248								
4	4143				2498				2498	Part Paid	JUL 5 1946	8250		1250								
5	400				6990	262			7252	PAID IN FULL	JUN 18 1946	7299		7252								
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	#453				4906	262			15168													
	MM 400																					
	853																					

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; Attached Machinery at 33⅓ Per Cent, Class 3: Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Individual Homestead Yes or No	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Other than 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
1	Backus Lumber Co.	N.P. Lease #6191	2,560 Sq. Ft.				No	Platted Sq. Ft.							15				
2	Skelly Oil Co., Tulsa, Oklahoma	N.P. Lease #6195	1,920 Sq. Ft.				No	Platted Sq. Ft.							12				
3																			
4																			
5	Memo - from Tax List - N.P. Ry. Co. 10/30/45																		
6	Emil Anderson																		
7	This is a public grain elevator & not taxable																		
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
																			Page Total
																			Grand Total

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 26 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1945	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		15			262	10			272	PAID IN FULL	JUL 1 1946	7886		272								
2																						
3		12			210	08			218	PAID IN FULL	FEB 23 1946	2274		218								
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18		27			472	18			490											490		
19																						
20																						
Page Total		27			472	18			490											490		
Grand Total		8188 + 12134 = 20322			3551.14	79.32			3630.46													