ASSESSMENT & TAX LIST

Vil. of Backus

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, APR 15 1947.

Eugene L. Aye 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 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, 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.

[illegible]
County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

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. 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. 273.42. 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 Commissioner 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 willfully 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 siliceous, 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.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

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 real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, 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.

Section 273.03, Minnesota Statutes 1945. 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 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. * * *

Koochiching | Original Plat | Washburn's Add'n | Pine Mountain Shores

Backus Vil. - 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

INDEX TO SECTIONS

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

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, 1947.

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

Note ★ Assessors will not fill these Columns

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19..... Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 134 Miller-Davis Company, Minneapolis. State Form No. 67

LANDS BECOMING HOMESTEADS							LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres 100ths			SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres 100ths

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 40 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION		Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or other cause Dollars
Anderson, Arnold Albert	Washburn's Addition	Lots	4+5	2		1000		400	
Bartholomew, D. V.	" "	Lot	8	2		1000		400	
Bundy, Violet	" "	Lot	13	5		104		26	
Waler, Jeanette	Original Plat			4		100		~~40~~ 20	

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sect. or Lot	Town or Block	Rge.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES.	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

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

Assessment of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1947.

Form 134

	NAME OF OWNER	Select District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. of Block	Rng.	Number of Acres of Land: Acres	Tenths	Indicate Homestead by N. or H.	Indicate Agricultural by A. or Ag.	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% Dollars	RURAL: Over $4,000 and Non-Homestead 33⅓% Dollars	ALL OTHER: Homestead Up to $4,000 25% Dollars	ALL OTHER: Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	FINAL EQUALIZED VALUE Dollars
1	Geo H + Jennie R. Dibamp		Lot 1 - Pine Mountain Park								State											
											County											
											Local											1
											Assessor											
2	Raymond O + Gladys K. Kinnedy		Lot 2 " " "						740		State											
											County											
											Local		200		200				80		80	2
											Assessor											
3	Raymond O + Gladys K. Kinnedy		Lot 3 " " "								State											
											County											
											Local											3
											Assessor											
4	Vernon Hamilton		Lot 5 " " "								State											
											County											
											Local											4
											Assessor											
5	Geo H. + Jennie R. Dibamp		Lot 6 " " "								State											
											County											
											Local											5
											Assessor											
6	" " "		Lot 7 " " "						740		State											
											County											
											Local											6
											Assessor		1200		1200				300		300	
7	" " "		Lot 8 " " "								State											
											County											
											Local											7
											Assessor											
8	" " "		Lot 9 " " "								State											
											County											
											Local											8
											Assessor											
											State											
											County											
											Local											
											Assessor											

Total Value as Equalized by

Total Value as Assessed by

Next Page

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

Assessment of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1947.

Form 35a BILLER-RATE COMPANY, MINNEAPOLIS

	Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land (Acres / Hdths)	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
1	Geo. H. + Jennie R. DeLamp (Clayton Lytle)		Lot 10 - Pine Mountain Shore					No		State / County / Local / Assessor		500		500				200		200		1
2	Chas. B. Funk		Lot 13 " " "							State / County / Local / Assessor												2
3	" " "		Lot 14 " " "							State / County / Local / Assessor												3
4	Wayne Russell Walker (Walker)		Lot 18 " " "					No		State / County / Local / Assessor		100		100				40		40		4
5	Leonard Knopp		Lot 21 " " "					No		State / County / Local / Assessor		300		300				120		120		5
6	" "		Lot 22 " " "							State / County / Local / Assessor												6
7	Geo. H. + Jennie R. DeLamp (Queen Knopp)		West 112 ft Lot 23 " " "							State / County / Local / Assessor												7
8	" " "		Lot 24 " " "							State / County / Local / Assessor												8

Total Value as Equalized by { State / County / Local / Assessor

Total Value as Assessed by

Cont. on Next Page

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

Assessment of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1947.

Form 35a BILLER-RATE COMPANY, MINNEAPOLIS

	Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land (Acres / Hdths)	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
1	Geo. H. + Jennie R. DeLamp		Lot 25 - Pine Mountain Shore							State / County / Local / Assessor												1
2	" " "		Lot 26 " " "							State / County / Local / Assessor												2
3	" " "		Lot 27 " " "							State / County / Local / Assessor												3
4	" " "		Lot 28 (Now 150 ft.) " " "							State / County / Local / Assessor												4
5	" " "		Lot 29 " " "							State / County / Local / Assessor												5
6	" " "		Lot 30 " " "							State / County / Local / Assessor												6
7	Clifton Sycks		un Lot 4 " " "					Yes	No	State / County / Local / Assessor		400		400				100		100		7
8	William + Josephine Cobbell		un Lot 12					Yes	No	State / County / Local / Assessor		300		300				75		75		8

Total Value as Equalized by { State / County / Local / Assessor

Total Value as Assessed by

Adopted Add'n

Original Plat

Pachbert's Add'n

Pine Mountain Shore

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

Assessment of Taxable Real Property in the Village of Brainerd, County of Cass, Minn., for the Year 1947.

Form 316 BULLARD-DUNN COMPANY, MINNEAPOLIS

	NAME OF OWNER	School Dist. 1951	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	100ths	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	FINAL EQUALIZED VALUE (Dollars)	
1	John J. & Esther A. Kramer	un	Lot 22 Pine Mountain Shore						yes	no	State												
											County												
											Local												
											Assessor		1600		1600			400			400		1
2	Geo. N. & Minnie R. DeCamp Contract thru Dec'd to Imogene Erickson	un	East 210 ft. Lot 23 Pine Mountain Shore						yes	no	State												
											County												
											Local												
											Assessor		400		400			100			100		2
3	Taylor R. Van Blaricom	un	South 200 ft. Lot 28 Pine Mountain Shore						yes	no	State												
											County												
											Local												
											Assessor		300		300			75			75		3
4											State												
											County												
											Local												
											Assessor												4
5	Clarence M. Taylor		Approx. S. 200' + 200' E² Lot 4 29-134-30						no	no	State												
											County												
											Local												
											Assessor		2400		2400		800		960		960		5
6											State												
											County												
											Local												
											Assessor												6
7											State												
											County												
											Local												
											Assessor												7
8											State												
											County												
											Local												
											Assessor												8
	Total Value as Equalized by										State												
											County												
											Local												
	Total Value as Assessed by										Assessor												

SUMMARY OF TAX COLLECTION

Original Levy - - - - - - $.....

Additions - - - - - - - $.....

$.....

Abatements - - - - - - - - - $.....

$.....

COLLECTIONS

March Settlement - - - - $.....

June Settlement - - - - - $.....

November Settlement - - - - $.....

January Settlement - - - - $..... $.....

$.....

Over Collected - - - - - $.....

Under Collected - - - - - $.....

Delinquent - - - - - - $..... $.....

Total - - - - - - - - - - $.....

Assessment of

Form 116 [illegible]

	NAME OF OWNER
1	John J. & Esther A. Fram
2	Geo. N. & Jennie R. McCan Contract filed & d to Mayflower Resorts
3	Taylor R. Van Blaric
4	
5	Clarence M. Taylors
6	
7	
8	

Treasurer's Office, Cass County, Minnesota

RECEIVED this the first Monday (being the 5th *day) of January, A. D. 1948, of* L. C. Peterson, *Auditor of said County, Minnesota, the Tax List of all taxable Real and Personal Property in the* Village *of* Backus *in said County for the year A. D. 1947, as specified above and amounting to* ..... *Dollars* 100

Paul A. Jewell
County Treasurer.

JAN - 3 1949 *194*

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, *County Auditor:*

Sir:—I herewith return to you the Tax List for the Village *of* Backus *in said County for the year 1947, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

Paul A. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1947.*

WITNESS my hand and official seal, the ..... *day of* ..... *1948.*

(SEAL) ..... *County Auditor.*

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1949, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1947; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

(SEAL) ..... *County Auditor.*

Assessment of

Form 116 BULLAR-SLITE COMPANY, MINNEAPOLIS

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Backus

	NAME OF OWNER	School District No.	Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Real 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. Mills	State Sch'l Mills	Tuber. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	RATE OF COUNTY TAXES: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	RATE OF TOWN TAXES: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Mills	Mills	Mills	Mills	Total Rate of Town Tax Mills
1	John J. & Esther A. Kraus	Un			2042	28410	11201	41623					3.02	22.	7.2	48.	18.			95.2	18.								18.
2	Geo. N. & Jennie R. DeLan Contract to buy & to Naylor & Jameson												4.07																
3	Taylor R. Van Blaric				Rural 1899	Urban 28,523	P.P. 11201	Total 41623					7.09																
4	Real Estate	H. M.			13,636	17,286																							
	P.P.				11,201																								
					41,623																								
5	Clarence M. Taylor																												
6																													
7																													
8																													

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

	RATE OF SCHOOL TAXES: Local I Mill Mills	Special Mills	Def. Loan Mills	Transp. Mills	C.O. Mills	B.&R. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	TAXES LEVIED: LOCAL I MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local I Mill	Special	Def. Loan	Transp.	C.O.	B.&R.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
1	1.	15.	15.	1.8	5.	27.1	64.9	181.1	201	3018	3018	362	1006	5453	13058	State Revenue,		
2	1.	30.	15.	1.8	5.	27.1	78.9	194.1	3961	118823	59416	7130	19806	107286	316461	State School,		
																Teachers Insurance,		
																State Debt—Non-Homestead,		118.32
																State Debt—Homestead,		125.70
																		244.02
									4162	121841	62429	7492	208.12	112789	329525	County Revenue,		915.65
																County Road and Bridge,		297.66
																County Welfare,		1997.80
																Bonds and Interest		749.16
																		3962.29
																Town Revenue,		749.16
																Town Road and Bridge,		
																Town Drag,		
																Town State Loan,		
																School Local I Mill,		4.62
																School Special,		121841
																School State Loan,		624.29
																Def.		749.2
																Transp.		208.12
																C.O.		1127.89
																B.&R.		3295.25
																		8250.72
																	R.E.	6008.48
																	P.P.	2242.24
																		8250.72

Total Levy, $8250.72

Total Number of Acres

State of Minnesota, } ss
COUNTY OF CASS

I, J. C. Pierson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Backus, in said County, the several rates of Taxation and Tables of the several Tax Funds levied thereon, for the year A. D. 1917.

Witness my hand and official seal, this 15 day of Dec A. D. 1917

J. C. Pierson
County Auditor.

SEAL

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

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY	Section	Town	Range	Number of Acres of Land	No. School District	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL Homestead Up to $4,000 20%	RURAL Over $4,000 and Non-Homestead 33⅓%	ALL OTHER Homestead Up to $4,000 25%	ALL OTHER Over $4,000 and Non-Homestead 40%	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓%	ALL OTHER TOTAL ASSESSED VALUE	Total Assessed Value to Equalized by the Board of Review	FINAL EQUALIZED VALUE
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Lydia E. Miller		NE of SW, SE of SW, S½ of SW, SW of SW less Zaffke	29	139	30	24													
Aaron Zaffke		1 Addt'n to Backus, All that part of Lot 4 lying West of Lake Avenue	29	139	30	40	Un												
Jessie G. & John W. Bailey		2 W. of Lakeside Drive	30	139	30	5													
The Church of the Nazarene		3 100'x150' of Lots 3 & 4 of Lot 6 - Blk 9					Exempt												
Sam & Jennie Mittchell		4 40'x150' of Lot 4 & 5 of Lot 6 - Blk 9				14													
Harry D. Millbert		5 50'x150' of E½ of NE¼	31	139	30	17													
		6 150'x500' of E½ of NE¼				172													
H. D. Coffland		7 9.08 acs. of NE¼ of NE¼				9.08													
John & Annabel Shilewolt		8 S 399' of N 849' of E 176' of NE¼ of NE¼				1.61													
Harry D. Miller		9 50'x150' of NE¼ of NE¼ less 50'x100' 176'x483' less 50'x150' of NE¼ of NE¼				14.02													
Ole & Nellie Foss		10 less 10'x200' & 60'x150' & 50'x150' less 75'x196'				80													
Martin Anderson		11 60'x200' of NE¼ of NE¼ 85' of NE¼ of NE¼ less [illegible] deeded				28													
H. D. Coffland		12 portion of Blk 11 Lyman Addition				29													
~~Mary Andrew Miller~~		~~13 N ½ of lots 1 & 2 of Blk 11, Lyman Addition~~				~~7a~~	See Page 2 for Fisher & Bailey												
State of Minnesota	Burrows	14 Lot 2				26.90													
		15 50'x100' of NE¼ of NE¼																	
Eugene D. & Ada M. Dye		16 Part of Lot 3 lying W of Lyman B. Blvd & 17 Begin Line between parcels Lot 10 South on the South boundary of Lot 8 Blk 11, Knapp's Addn.				22													
Harold H. & Gladys McAllister		18 Part N. of Lyman Blvd	31	139	30														
Claude A. & Lucille M. Spurlin		19																	
Effie L. Crowell																			
Ernest M. & Minnie E. Taylor		20																	
Floyd & Abigail Holden																			
Ivan E. & Bernice M. Fisher																			

less 40' & less part sold to Burrows.

Eldon S. Wilma Holmes 75 139 30 31 139 30

Jacob Zaffke Gertrude Zaffke Frances Zaffke

Lyman Blvd

Cass County, Minnesota, for Taxes for the Year 1947.

	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. 1 Rate 17 Mills	District No. 1 Rate 14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead 1/2 Mills	State Tax on Non-Homestead 1/2 Mills	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 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																			
			1050					27.95	6.27		34.22		PAID IN FULL	JAN 5 1949	2551	15.816										
1			120					21.74	45		22.22		PAID IN FULL	MAY 4 1948	933		3.22		3.60							
2				36				7.06	.14		7.20		1st Half Paid / 2nd Half Paid	OCT 30 1948	13334		3.60									
3													1st Half Paid	JUL 20 1948	12934											
4				# 66				12.94			12.94		PAID IN FULL	JAN 7 1949	2566	12.94										
5			# 6					1.08			1.08		1st Half Paid	MAY 26 1948	873		.108				.108	.08				
6			# 6					1.08			1.08		2nd Half Paid / 2nd Half Paid	NOV 13 1948	2894											
7			# 231					41.84			41.84		2nd Half Paid	MAY 26 1948	873		20.92									
8				# 220				43.14			43.14		1st Half Paid / 2nd Half Paid	JUN 16 1948	3233		20.92									
													Balance Paid	OCT 30 1948	13331											
													Paid	APR 20 1948	12717											
9			# 62					11.22			11.22		1st Half Paid	MAY 26 1948	873		22.44									Bal. due $ 20.00
													2nd Half Paid	NOV 13 1948	2894											
													Balance Paid	NOV 18 1948	13.5											
10				# 138				27.06			27.06		Paid	JUL 22 1948	12978		17.50				5.61	.45				
11				# 138				27.06			27.06		PAID IN FULL	JUN 11 1948	7343		27.06				9.56	.76				Bal. due $ 9.56
													2nd Half Paid	JUN 16 1948	7.33											
12			# 128					23.18			23.18		1st Half Paid	APR 20 1948	12717		11.59									
13																										
14			# 118					21.38			21.38		1st Half Paid	MAY 26 1948	873		10.69				10.69	.85				
													2nd Half Paid	NOV 13 1948	2894											
15																										
16				4				.78	.02		.80		2nd Half Paid	AUG 5 1948	10973				.40							
													1st Half Paid	JUN 24 1948	9705		.40									
17																										
18	And Assess			4				.78	.02		.80		PAID IN FULL	MAR 31 1948	12.3		.80									
19				4				.78	.02		.80		PAID IN FULL	NOV 17 1948	13.3				.40		.80	.06				
				4				.78	.02		.80		1st Half Paid	JUN 17 1948	9.7		.40									
20				4				.78	.02		.80		PAID IN FULL	JUN 9 1948	9.7		.80									
				4				.78	.02		.80								.80	.02			.80	.06	3/8	Fisher
				4				.78	.02		.80															
				4				.78	.02		.80		PAID IN FULL	AUG 31 1948	11.3											
	33.46	14	5.50					Cash 33.96		566																
		14	5.50					Check 12.72																		
				4	2.08			46.37																		

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

Line	In Whose Name Assessed	To Whom Transferred	Description of Property — Subdivision	Sec. or Lot	Town or Block	Rng.	School District
1	Lafe Sykes		All that part of Lot 4 lying N. of Lot 1 - Blk 7	30	139	30	Un
2	Fannie G. Bailey		148' x 140' S. of Lot 13 - Blk 2 less N. 25' less S. 9' of N. 34'				
3	State of Minnesota		148' x 40' S. of Lot 12, Blk 2				
4	John + Marie W. Spillane		148' x 100' S. of Lot 12 - Blk 2 less N. 35'				
5	Frank Reynolds		125' x 162.5' S. of Lot 12 Blk 3.				
6	Fannie G. + John W. Bailey		125' x 162.5' S. of Lot 12 - Blk 3				
7	Wm. C. + Audrey Bailey		All that part of Lot 4 lying N. of Lot 1 - Blk 5				
8	" "		83' x 174' N. of Lot 18 - Blk 5				
9	Johannes T. Melby		75' x 140' N. of Lot 24 - Blk 6				
10	J. A. Newman		75' x 150' N. of Lot - Blk 6				
11	Robert C. + Flossie Hillyer		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 (L. W. + Maude B. Orton; Combined [illegible])		~~N. 25' of 148' x 100' x 140' S. of Lot 13 - Blk 2 of Bailey Tract~~ N. 25' of unplatted land S. of Lot 13, Bl. 2, O.P.				
14	Dwight + Eleanor Kennedy		N. 35' of tract 148' x 100' S. of Lot 12 - Blk 2				
15–16	Ivan E. + Bernice M. Fisher		Lot 1 less Platted and less part W. of Lyllian Blvd., & less: Beg. at SW cor of Lot 6, Block 9 (6) Koop's Add'n, W. 12', S. 88', E. 92', N. 88', W. to Beg.	31	139	30	
17–19	Mary A. + Wm. C. Bailey		Beg. at SW cor. of Lot 6 Blk 6 (also known as 9) Koop's Add'n, W. 12', S. 88', E. 92', N. 88', W. to Beg. of Lot 1.	31	139	30	
20	L. W. + Maude B. Orton (In 1948 Book combined with line 13)		S. 9' of N. 34' of unplatted land lying S. of Lot 13, B. 2. O.P.				

Cass County, Minnesota, for Taxes for the Year 1947.

Line	Sold for Taxes	District Tax (Rate 196.17 Mills) Dollars	Tax including State	State Tax on Non-Homestead (7.0 Mills)	Special Taxes	Total Taxes	Paid / When Paid	Receipt No.	March Settlement 1948	June Settlement 1948	November Settlement 1948	Remarks
1		H 99	19 42			19 42	PAID IN FULL JUN 11 1948	1396		19 42		
2		1276	250 24	5 20	[illegible]	255 44	2nd Half Paid OCT 30; 1st Half Paid JUL 20	13334; 10712		127 72	127 72	
3												
4		164	32 16	66		32 82	2nd Half Paid OCT 22; 1st Half Paid JUN 24	12117; 8697		16 41	16 41	
5		H 333	65 30			65 30	2nd Half Paid OCT 30; 1st Half Paid JUN 24	12743; 8706		32 65	32 65	
6		H 306	60 02			60 02	2nd Half Paid OCT 30; 1st Half Paid JUL 20	13334; 10712		30 01	30 01	
7		20	3 92	08		4 00	PAID IN FULL JUN 24	8711		4 00		
8	SOLD FOR TAXES	143	28 04	58		28 62	PAID IN FULL MAR 23 1948	3999		28 62		
9		H 39 ~~62~~ Abate. #3621	7 64 ~~12 16~~	~~26~~		7 64 ~~12 42~~	PAID IN FULL JAN 7 1948		12 42			Refund W. #86381 2-26-48 4 78; 4 78 Abated
10		70	13 72	28		14 00	2nd Half Paid OCT 30; 1st Half Paid JUN 9	12740; 7206		7 00	7 00	
11		H 22	4 32			4 32	1st Half Paid AUG 9 1948	10990			2 16	2 16 J 2 38
12		H 187	36 68			36 68	PAID IN FULL JUN 24	8480		36 68		
13		35	6 86	14		7 00	2nd Half Paid OCT 30; 1st Half Paid JUN 24	12743; 8706		3 50	3 50	
14	SOLD FOR TAXES	106	20 78	44		21 22						21 22 J 23 34
15												
16–19		H 38 (They [illegible] paid)	6 88			6 88	1st Half Paid MAY 26 1948; 2nd Half Paid NOV 13 1948	8873; 12802		3 44	3 44	
20												
Totals		H 38; 947 / 1876 / 2823; 985 / 1876 / 2861	Adm-N 553 62 + 6 88 = 560 50 (553.64)	7 64		568 14						

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

Form 4 C. Hyde-Ray's Digest, Minnesota

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Residential Tax by Res.	Indicate Agricultural Tax by Ag.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
			Koop's Addition				Acres	Mills															
1	Williams + Lucie Adams		East 5' of Lots 1-2-3-4		1				4th														
2	Eugene D. + Ada M. Dye				1	less 5'																	
3	"				2	" "																	
4	"				3	" "																	
5	"				4	" "																	
6	"				5																		
7	"				6																		
8	"				7																		
9	"				8																		
10	Fred W. + Alma E. Lubitz				9																		
11	"				10																		
12	"				11																		
13	"				12																		
14	"				13																		
15	"				14																		
16	"				15																		
17	"				16																		
18	"				17																		
19	"				18																		
20	Fred W. + Emma Lubitz				19																		

	Sold for Taxes	Valuations by School Districts as Provided by Department of Taxation: District No. ..... Rate ..... Mills	District No. 244 Rate 72.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4½ Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
											2nd Half Paid												
1			# 1				20			20	1	Aug 25 1948	10330										
											1st Half Paid	APR 13 1948	4216										
2			# 6				118			118	2	AUG - 5 1948											
											1st Half Paid	JUN 24 1948											
3			# 5				98			98	3	AUG - 5 1948											
											1st Half Paid	JUN 24 1948											
4			# 6				118			118	4	AUG - 5 1948											
											1st Half Paid	JUN 24 1948											
5			# 5				98			98	5	AUG - 5 1948											
											1st Half Paid	JUN 24 1948	10710										
6			# 6				118			118	6	AUG - 5 1948											
											1st Half Paid	JUN 24 1948	$205		432								
7			# 5				98			98	7	AUG - 5 1948											
											1st Half Paid	JUN 24 1948											
8			# 6				118			118	8	AUG - 5 1948											
											1st Half Paid	JUN 24 1948											
9			# 5				98			98	9	AUG - 5 1948											
											1st Half Paid	JUN 24 1948											
10			73				1432	30	Farm	1462	10	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
11			# 8				156			156	11	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
12			# 8				156			156	12	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
13			# 8				156			156	13	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
14			# 8				156			156	14	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948	$0.07			3.64						
15			92				1804	9 Farm 33		1842	15	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
16											16			$6.96	35.00								Bal due # 3604
17			73				1432	30		1462	17	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
18			73				1432	30		1462	18	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
19			# 8				156			156	19	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
20			# 8				156			156	20	Balance Paid Part Paid	OCT 13 1948 JUN 24 1948										
		# 174	93 31				7920	128		8048													
			#404					128															

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

Cass County, Minnesota, for Taxes for the Year 1947.

	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 Exemptions Not Taxable or No	Indicate Exemptions Taxable or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		Koop's Addition										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Fred W. + Alma E. Lubitz		1	20	1				4n														
	"		2	21																			
	Nora E. Murphy		3	22																			
	"		4	23																			
	"		5	24																			
	"		6	25																			
	Wm. + Susie M. Adams		7	26																			
	"		8	27																			
	"		9	28																			
	"		10	29																			
			11																				
			12																				
			13																				
			14																				
			15																				
			16																				
			17																				
			18																				
			19																				
			20																				

Valuations by School Districts as Equalized by the Department of Taxation

	District No. ..... Rate ..... Mills	District No. 4n Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1							27 46			27 46	1	Balance Paid OCT 13 1947											~~Bal due $ 12 46~~
												Part Paid JUN 24 1948	3076		15 00		2 46						
2																							
3			#274				53 74			53 74	3	1st Half Paid AUG 5 1948											
												2nd Half Paid JUN 24 1948											
4			#10				1 96			1 96	4	1st Half Paid AUG 5 1948											
												2nd Half Paid JUN 24 1948	16475				2 16						
5			#9				1 76			1 76	5	1st Half Paid AUG 5 1948											
												2nd Half Paid JUN 24 1948	8705		27 61								
6			#9				1 76			1 76	6	Part Paid APR 13 1949											
												Balance Paid AUG 25 1949											
7			#9				1 76			1 76	7	Part Paid APR 13 1949	11838				1 60						
												Balance Paid AUG 25 1949	3716										
8			#120				23 54			23 54	8	Part Paid APR 13 1949											
												Balance Paid AUG 25 1949											
9			#25				4 90			4 90	9	Part Paid APR 13 1949											
												Balance Paid AUG 25 1949											
10			#9				1 76			1 76	10												
11											11												
12											12												
13											13												
14											14												
15											15												
16											16												
17											17												
18											18												
19											19												
20											20												
		#114 605 / 605					118 64 / 118 64			118 64													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Information Furnished Tax Dept.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	Mack C. Spence, Katie Daniels, Wm. H. Dyer, Edward Buchanan + B. H. Edwards Trustees Pine Mountain Lake Assn.	Koop's Addition																				
1	"			1	2				Un													
2	"			2																		
3	"			3																		
4	"			4																		
5	"			5																		
6	"			6																		
7	Grace R. Bronson			7																		
8	"			8																		
9	"			9																		
10	Warren A. + Rena Hill			10																		
11	"			11																		
12	"			12																		
13	Seth S. + Agnes Smith			13																		
14	"			14																		
15	"			15																		
16	Adah E. + Mary Audrey Miller			16																		
17	"			17																		
18	Seth Smith E. N. Strong		S 32.5' of	18																		
19	Seth Smith		Lot 18 less S. 32.5' & all of	19																		
20																						

	Sold for Taxes	Validations by School Districts as Equalized by the Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead 40 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month, Day, Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			277					54.32	1.17		55.44	1 PAID IN FULL	NOV 19 1948											
2			13					2.54	.06		2.60	2 PAID IN FULL	NOV 19 1948											
3			79					15.50	.32		15.82	3 PAID IN FULL	NOV 19 1948											
4			79					15.50	.32		15.82	4 PAID IN FULL	NOV 19 1948	2916						18.10	.865			
5			13					2.54	.06		2.60	5 PAID IN FULL	NOV 19 1948											
6			79					15.50	.32		15.82	6 PAID IN FULL	NOV 19 1948											
7			211					41.38	.86		42.24	7 PAID IN FULL	JUL 20 1948											
8			13					2.54	.06		2.60	8 PAID IN FULL	JUL 20 1948											
9			13					2.54	.06		2.60	9 PAID IN FULL	JUL 20 1948	4711		42.94								
10			# 258					50.60			50.60	10 PAID IN FULL	JUN 8 1948											
11			# 33					6.48			6.48	11 PAID IN FULL	JUN 8 1948	4992		58.64								
12			# 8					1.56			1.56	12 PAID IN FULL	JUN 8 1948											
13			# 8					1.56			1.56	13 Pd. NR.	# 20786	1-3-49									1.56	Pd
14			# 231					45.30			45.30	14 "	"	"									45.30	Pd
15			# 8					1.56			1.56	15 "	"	"									1.56	Pd
16			# 8					1.56			1.56	16 PAID IN FULL	JUN 22 1948											
17			# 311					61.00			61.00	17 PAID IN FULL	JUN 22 1948	4994		62.46								
18			9					1.76	.04		1.80	18 Pd NR.	# 20786	1-3-49									1.80	Pd
19			96					18.82	.40		19.22	19 Pd NR.	# 20786	"									19.22	Pd
20												20												
		14	1747					342.56	3.62		346.18													

Assessment Roll and Tax List of Real Property in the Village of Bachus

Cass County, Minnesota, for Taxes for the Year 1947.

Koop's Add'n

	Inwhose Name Assessed: Koop's Addition	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Information Required on Tax Roll	Information Required on Tax Roll	True and Full Valuations: Land Exclusive of Structures Thereon Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Seth S. Smith				20	2			Un														
2	"				21																		
3	"				22																		
4	Claude A. + Loretta Spurlin						See N. 100' of 3 less S. 100'																
5	Helen Brooks Chader		N. 100' of		3																		
6	Harold Mc Allister		S. 100' of		3																		
7	Effie Cromwell				4																		
8	"				2																		
9	"				3																		
10	"				4																		
11	Ernest M. + Minne E. Taylor				5																		
12	"				6																		
13	"				7																		
14	Agnes E. + Lee R. Macdonell	Mine Lease			8																		
15	"				9		See 198																
16	Eugene Walter Wise		S. 18' of		9																		
17					10																		
18	~~Louis D. Mc Carty~~ Betty Jean + David Henry Hamilton				11																		
19	Ivan E. Fisher				12																		
20																							

Original Plat

Tenhum's Add'n

Fire Mountain Shore Co

	Sold for Taxes	Valuations by School Districts as Certified by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.7 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H. 60						11.76			11.76	Pd.	MR # 20786	1-3-49								11.76	Pd.	
2		H 5						.98			.98	Pd.	" "	1-3-49								.98	Pd.	
3		H 5						.98			.98	Pd.	" "	1-3-49								.98	Pd.	
4		123						24.12	.50		24.62	PAID IN FULL	SEP 20 1948		24.62									
5		53						10.40	.22		10.62	PAID IN FULL	MAY 19 1948		10.62	10.62								
6	~~SOLD FOR TAXES~~	H 94						18.44			18.44	PAID IN FULL	JUN 23 1948	8472		18.44								
												1st Half Paid	JUN 17 1948											
												2nd Half Paid	OCT 22 1948											
7		9						1.76	.04		1.80	1st Half Paid	JUN 17 1948											
8		141						27.66	.58		28.24	2nd Half Paid	OCT 22 1948	8114		16.57		17.07						~~Bal due 1947~~
												1st Half Paid	JUN 17 1948	8117										
9		9						1.76	.04		1.80	2nd Half Paid	OCT 22 1948											
												1st Half Paid	JUN 17 1948											
10		9						1.76	.04		1.80	2nd Half Paid	OCT 22 1948											
11		132						25.88	.54		26.42	PAID IN FULL	JUN -9 1948											
12		11						2.16	.04		2.20	PAID IN FULL	JUN -9 1948											
13		121						23.74	.50		24.24	PAID IN FULL	JUN -9 1948	7955		58.86								
14		H 64						12.56			12.56	PAID IN FULL	JUN 23 1948	8418		12.56								
15		H 7						1.38			1.38											1.38	J. 15	
												2nd Half Paid	SEP -7 1948											
16		8						1.56	.04		1.60	1st Half Paid	JUN 16 1948	8137				639						
												2nd Half Paid	SEP -7 1948											
17		H 57						11.18			11.18	1st Half Paid	JUN 16 1948	8055		6.39								
18	SOLD FOR TAXES	59						11.58	.24		11.82	PAID IN FULL	MAY 18 1948	8284		11.82								
19	SOLD FOR TAXES	9						1.76	.04		1.80											1.80		
20																								
		H 292						191.42	2.32		193.74													
		H 24																						
		276						191.42	2.32															

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 6 C

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Mills	No. School District	Indicate Special Taxes by a	Indicate Special Taxes by a	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Koop's Addition																					
		Lots 13 to 31 Inc. Blk 4 - Vacated																			
	2																				
	3																				
	4																				
	5																				
Effie Crouwell	6		32	4																	
Now Est. Bernice M. Fisher																					
A. B. Miller	8		1	9																	
	9		2																		
Verna Morrow	10		3																		
"	11		4																		
"	12		5																		
Mary Audrey Miller Bailey + Wm. Chas. Bailey	13		6																		
"	14		7																		
"	15		8																		
Adah Miller	16		9																		
"	17		10																		
"	18		11																		
"	19		12																		
	20																				

Valuations by Schools Districts as Certified by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Tax on Non-Homestead 60 Mills ($ cts.)	State Tax on Non-Homestead 60 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1										
2										
3										
4										
5										
6			19				3 78	08		380
7										
8	# 91						1648			1648
9	# 8						144			144
10			# 8				156			156
11			# 131				25 70			2570
12			# 8				156			156
13			# 363				71 20			7120
14			# 8				156			156
15			# 8				156			156
16			13				2 54	06		260
17			13				2 54	06		260
18			13				2 54	06		260
19			13				2 54	06		260
20										
	# 99	526	625		a un-	1792				
	214	14	24		taken	1170				
	17 14	99	677	676		134 99		32		13526

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													
2													
3													
4													
5													
6	1st Half Paid 2nd Half Paid	JUN 17 1948 OCT 22 1948	2116		190		210						Back taxes
7													
8	1st Half Paid 2nd Half Paid	MAY 26 1948 NOV 13 1948	1871 2667		196				196	21			
9	1st Half Paid 2nd Half Paid	MAY 26 1948 NOV 13 1948											
10	PAID IN FULL	JUL 20 1948											
11	PAID IN FULL	JUL 20 1948	1217		2887								
12	PAID IN FULL	JUL 20 1948											
13	PAID IN FULL	JUN 24 1948											
14	PAID IN FULL	JUN 24 1948	1911		7637								
15	PAID IN FULL	JUN 24 1948											
16	PAID IN FULL	JUN 22 1948											
17	PAID IN FULL	JUN 22 1948											
18	PAID IN FULL	JUN 22 1948	1898		1340								
19	PAID IN FULL	JUN 22 1948											
20													

Form 4-C

Original Plat

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	No. School District	Valuation, District 196 (Dollars)	Tax including State Homestead	State Tax on Non-Homestead	Total Taxes	Line	Paid / When Paid	Number of Receipt	June Settlement 1948	November Settlement 1948	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1	Myrtle Kimball			1	1	4n	# 41	8.04		8.04	1	PAID IN FULL JUL 20 [illegible]	10713	12.36				
2	〃			2			# 11	2.16		2.16	2	PAID IN FULL JUL 20 [illegible]						
3	〃			3			# 11	2.16		2.16	3	PAID IN FULL JUL 20 [illegible]						
4	Janet Reiter			4			13	2.54	.06	2.60	4	PAID IN FULL JUL 20 [illegible]	10714	5.20				
5	〃			5			13	2.54	.06	2.60	5	PAID IN FULL JUL 20 [illegible]						
6	Fred Claflin			6			13	2.54	.06	2.60	6					2.60	2.86	
7	〃			7			13	2.54	.06	2.60	7					2.60	2.86	
8	~~Burle A. Neher~~	L. W. + Maud Ostrand		8			# 185 ~~295~~	Abate. # 2697 36.28 ~~57.86~~	1.20	36.28 ~~57.06~~	8	PAID IN FULL APR - 8 1948	4223	69.46				2.78 Abated
9	〃	〃		9			# 8 ~~13~~	1.56 ~~2.54~~	~~.06~~	1.56 ~~2.60~~	9	PAID IN FULL APR - 8 1948						Refund W. # 86972 5-12-48 26.90; 1.04 Abated ~~[illegible]~~
10	〃	〃	N. 15' of	10			# 8 ~~13~~	1.56 ~~2.54~~	.06	1.56 ~~2.60~~	10	PAID IN FULL APR - 8 1948						1.04 Abated
11	〃	〃	Bal of Lot 10 + all	11			# 8 ~~13~~	1.58 ~~2.54~~	~~.06~~	1.58 ~~2.60~~	11	PAID IN FULL APR - 8 1948						1.02 〃
12	〃	〃		12			# 8 ~~13~~	1.58 ~~2.54~~	~~.06~~	1.58 ~~2.60~~	12	PAID IN FULL APR - 8 [illegible]						1.02 〃
13	Backus State Bank			13			629	123.36	2.56	125.92	13	PAID IN FULL JUN 11 1948; OCT 15 1948	1391; 11903	125.92				
14	Philip + Ida M. Palmer			14			264	51.78	1.08	52.86	14	[illegible]; 1st Half Paid JUN 16 [illegible]; 2nd Half Paid OCT 25 [illegible]	8050; 1814?	26.43	26.43			
15	Stephen N. + Nellie Palmer			15			# 104	20.40		20.40	15	1st Half Paid JUN 10 1948	1391?	10.20	10.20			
16	Clara Belle Holmes			16			# 159	31.18		31.18	16	1st Half Paid JUN 23 1948; 2nd Half Paid OCT 30 [illegible]	8415	19.91	19.91			
17	〃			17			# 22	4.32		4.32	17	1st Half Paid JUN 23 1948; 2nd Half Paid OCT 30 [illegible]	12747?					
18	〃			18			# 22	4.32		4.32	18	1st Half Paid JUN 23 1948; 2nd Half Paid OCT 30 [illegible]						
19	Ada M. + Ray F. Saxton			19			# 99	19.42		19.42	19	PAID IN FULL MAY 17 1948	5294	26.42				
20	〃	〃		20			35	6.86	.14	7.00	20	PAID IN FULL MAY 17 1948						
							# 469; NH 1327; 1796	352.18 (352.24)	5.46 (5.40)	357.64								

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

Form 4 C must be in triplicate

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by a Check Mark	Indicate Old Land by a Check Mark	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																					
1	Richard J. Nelson			21																			
2	Backus Rural Telephone Co.			22			Exempt																
3	"			23			"																
4	"			24			"																
5	Alice + Roy Esler			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	Emil + Susan Bailey Anderson			15			lee 10 in.																
20	H. D. Coffland		10 inches of lots 15 + all 16																				

	Sold for Taxes	Validations 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	District No. / Rate / Mills	District No. / Rate / Mills	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.07 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		# 55						10 78			10 78	PAID IN FULL	JUN 23 1948	8412		10 78								
2																								
3																								
4																								
5		105						20 60	43		21 03	PAID IN FULL	OCT 30 1948											
6		18						3 54	08		3 62	PAID IN FULL	OCT 30 1948											
7		# 140						27 46			27 46	PAID IN FULL	OCT 30 1948											
8		# 8						1 56			1 56	PAID IN FULL	OCT 30 1948											
9		# 8						1 56			1 56	PAID IN FULL	OCT 30 1948					8 31	84					
10		# 8						1 56			1 56	PAID IN FULL	OCT 30 1948	12 60										
11		# 8						1 56			1 56	PAID IN FULL	OCT 30 1948											
12		13						2 54	06		2 60	PAID IN FULL	JUN 22 1949											
13		13						2 54	06		2 60	PAID IN FULL	JUN 22 1949											
14		13						2 54	06		2 60	PAID IN FULL	JUN 22 1949	17 70		3 00								
15		13						2 54	06		2 60	PAID IN FULL	JUN 22 1949											
16		13						2 54	06		2 60	PAID IN FULL	JUN 22 1949											
17		453						88 84	1 84		90 68	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1949	12 43 87 06		48 84		48 84						
18		35						6 86	14		7 00	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1949											
19		188						36 88	76		37 64	PAID IN FULL	JUN 23 1948	84 20		37 64								
20		182						35 70	74		36 44	PAID IN FULL	JUN 24 1949	87 02		36 44								
		2,016						249 60	4 28		253 88													
		473						49 60	0 86															

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form S. C. (Form 1976 Revised) Minneapolis

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inf. with Heretofore Tax or Sale	Inf. with Hereafter Tax or Sale	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																					
1	C. Jean M. + Dorothy D. Cutler				19	2			44														
2	Harley D. Coffland				20																		
3	Harley D. Coffland				21																		
4	Eugene D. + Ada M. Dye				22																		
5	Glen A. + Ralph R. Foster				23																		
6	" "				24																		
7																							
8	Wm. H. Kielty				1	3																	
9	"				2																		
10	Martha Green				3																		
11	"				4																		
12	"				5																		
13	W. H. Kielty				6																		
14	"				7																		
15	"				8																		
16	Morris L. + Lydia M. Billeadeau				9																		
17	" "				10																		
18	" "				11																		
19	Mary E. Seidner	Frank Cyr Jr.	E. 125' of		12																		
20	James Seidner	Thomas H. Bailey	W. 115' of		12																		

Assessed Valuations by School Districts as Equalized by the Board of Taxation: 44

	Sold for Taxes	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. 44 / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.7 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1				519				10178	217		10390	PAID IN FULL	JAN 29 1948	211.3	10390									
2		Hollberg on Sale Tax		915				17944	272		18216	PAID IN FULL	JUL 21 1948	1006		9210								
3				35				686	14		700	PAID IN FULL 2nd Half Paid 1st Half Paid	MAY 13 1948 AUG -5 1948 JUN 24 1948	522 1217 8705		9210 4314		4314				7.00	270	
4				431				8457	176		8638											149.94	16173	
5				35				686	14		700													
6				739				14494	300		14794													
7																								
8				370				7256	150		7406	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1947	1227				3884						
9				18				354	08		362	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	8713		3884								
10			N	176				3452			3452	PAID IN FULL	JUN 23 1948											
11			N	11				216			216	PAID IN FULL	JUN 23 1948	8475		3884								
12			N	11				216			216	PAID IN FULL	JUN 23 1948											
13			N	286				5610			5610	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	1227				3021						
14			N	11				216			216	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	8713		3021								
15			N	11				216			216	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
16			N	11				216			216	PAID IN FULL	MAY 19 1948											
17			N	126				2472			2472	PAID IN FULL	MAY 19 1948	5327		2472								
18			N	11				216			216	PAID IN FULL	MAY 19 1948											
19	Sold for Taxes		N	6				118			118	PAID IN FULL	AUG -9 1948	10499				118						
20			N	6				118			118	2nd Half Paid 1st Half Paid	OCT 30 1948 JUL 20 1948	13334 10717		59		59	6					
			N	666																				
			N	3062				73116	1246		74362													
				3728				73114	1246															

Original Plat

Loop & Add to

Washburn's Add to

Pine Mountain Shores

Sec

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

Form 3 C—Assessment Roll and Tax Roll

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hundredths	No. School District	Indebtedness Deducted Tax Levy	Indebtedness Not Deducted Tax Levy	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Chas. H. + Dorothy D. Cutler	Original Plat			19	2			4H														
2	~~Harley D. Coffland~~				20																		
3	~~Harley D. Coffland~~				21																		
4	Eugene D. + Ada M. Dyer				22																		
5	Glen A. + Ralph R. Foster				23																		
6	" "				24																		
7	" "																						
8	Wm. H. Kielty				1	3																	
9	"				2																		
10	Martha Green				3																		
11	"				4																		
12	"				5																		
13	W. H. Kielty				6																		
14	"				7																		
15	"				8																		
16	Morris L. + Lydia M. Billingsley				9																		
17	" "				10																		
18	" "				11																		
19	Mary E. Seidner	Frank Ryalls	S. 125' of		12																		
20	James Seidner	James Bailey	W. 115' of		12																		

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations by School Districts as Equalized by Board of Assessment of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 404 Rate 25.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead 4.6 Mills	State Tax on Non-Homestead 4.6 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollar	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			519					10178	217		10390	1	PAID IN FULL	JAN 29 1948	111.3	10390									
2		Not Entered on Tax List	915					17944	382		~~18326~~	2	PAID IN FULL	JUL 21 1948	11082		9540								
3			35					686	14		700	3	PAID IN FULL	MAY 13 1948	6274		700								
4			431					8452	176		8628	4	2nd Half Paid 1st Half Paid	AUG 25 1948 JUN 24 1948	101 8705		4314		431						
5			35					686	14		700	5											7.00	7.70	
6			739					14494	300		14794	6											147.94	162.73	
7												7													
8			370					7256	150		7406	8	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	9337				3884						
9			18					354	08		362	9	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	8713		3884								
10			H 176					3452			3452	10	PAID IN FULL	JUN 23 1948											
11			H 11					216			216	11	PAID IN FULL	JUN 23 1948	8445		3884								
12			H 11					216			216	12	PAID IN FULL	JUN 23 1948											
13			H 286					5610			5610	13	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
14			H 11					216			216	14	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	9337 8713		3021		3021						
15			H 11					216			216	15	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
16			H 11					216			216	16	PAID IN FULL	MAY 19 1948											
17			H 126					2472			2472	17	PAID IN FULL	MAY 19 1948	6337		2472								
18			H 11					216			216	18	PAID IN FULL	MAY 19 1948											
19	Sold for Taxes		H 6					118			118	19	PAID IN FULL	AUG 9 1948	10849				1.18				1.18		
20			H 6					118			118	20	2nd Half Paid 1st Half Paid	OCT 30 1948 JUL 20 1948	13334 10717		1.18								
			H 666 NH 3012 3678					73116	1246		74362														
								73114	1246																

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	Not School District	Indebtedness Assessed Tax or No	Indebtedness Assessed Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Frank + Dorothy Hayes	Original Plat			4																		
2	"	"			2																		
3	Grace R + Chas. C. Provance + Martha J. Woock	Joe Strand			3																		
4	"	"			4																		
5	~~Grace R + John C. Provance + Martha J. Woock~~	~~Original Plat Joe Miller~~	N. 5' of		5																		
6	Virgene A. + Willis DeRoy Waterbury				5		Lree N. 5'																
7	"				6																		
8	"				7																		
9	Fred L. Cleglin				8																		
10	Wm. C. + Audrey Bailey				9																		
11	"				10																		
12	"				11																		
13	"				12																		
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	Sold for Taxes	Valuations of School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 4.7 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 131					25 70			25 70	1st Half Paid 2nd Half Paid	NOV 10 1947 JUL 23 1948	8806	12 87			1393	42	1393	111				
2			H 11					2 16			2 16	1st Half Paid 2nd Half Paid	NOV 10 1947 JUL 23 1948												
3			H 148					29 02			29 02	PAID IN FULL	APR 16 1948												
4			H 11					2 16			2 16	PAID IN FULL	APR 16 1948												
5			H 11					2 16			2 16	1st Half Paid 2nd Half Paid	JUN 23 1948 JUN 24 1948												
6			H 93					18 24			18 24	1st Half Paid 2nd Half Paid	JUN 23 1948 NOV 19 1948												
7			H 11					2 16			2 16	1st Half Paid 2nd Half Paid	JUN 23 1948 NOV 19 1948	8421		12 36				12 36	1 00				
8			H 11					2 16			2 16	1st Half Paid 2nd Half Paid	JUN 23 1948 NOV 19 1948	2917											
9			H 41					8 04			8 04	PAID IN FULL	JUN 23 1948	8416		8 04									
10			590					115 72	2 40		118 12	PAID IN FULL	JUN 24 1948												
11			18					3 54	08		3 62	PAID IN FULL	JUN 24 1948												
12			18					3 54	08		3 62	PAID IN FULL	JUN 24 1948	8711		12 89									
13			18					3 54	08		3 62	PAID IN FULL	JUN 24 1948												
14																									
15																									
16																									
17																									
18																									
19																									
20																									
			H 268 114 644 1112					218 14 218 14	2 68 2 68		220 78														

Original Plat

Copy's Addition

Washburn's Addition

Pine Mountain Shores

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Assessor's Office

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land: Acres	Tenths	Sch. Dist.	Sch. Dist. Rate	Sch. Dist. Tax	True and Full Valuations: Land Exclusive of Structures Used for Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																				
Earl Kimball		1		5				44														
"		2		2																		
W. W. Kimball		3		3																		
"		4		4																		
"		5		5																		
Robert P. Johnson	Violet Bunby	6		6																		
"	" "	7		7																		
Myrtle Coon		8		8																		
"		9		9																		
Merle Sand & Myrtle Coon		10		10		N½ of																
"		11		10		S½ of																
"		12		11																		
"		13		12																		
Congregational Church		14		13																		
"		15		14																		
"		16		15																		
Cecil J. Wright		17		16																		
Frank A. & Hazel L. Hughes		18		17		Lots 7 & 10																
Evaugh E. Wright		19		17		N. 10' of																
Frank A. & Hazel L. Hughes		20		18																		

Exempt

Original Plat

Knapp's Add'n

Hutchison's Add'n

Pine Mountain Shore Sec. 10

Sold for Taxes	Valuations by School Districts as Equalized by Assessment of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
SOLD FOR TAXES		# 37					7 26			7 26	1	PAID IN FULL	OCT 30 1948											
SOLD FOR TAXES		# 7					1 38			1 38	2	PAID IN FULL	OCT 30 1948	2437				1084 38						
SOLD FOR TAXES		11					2 16	04		2 20	3	PAID IN FULL	OCT 30 1948											
SOLD FOR TAXES		11					2 16	04		2 20	4											2 20		
SOLD FOR TAXES		11					2 16	04		2 20	5											2 20		
SOLD FOR TAXES		11					2 16	04		2 20	6	PAID IN FULL	JUL 14 1948	0515		44 05								
SOLD FOR TAXES		11					2 16	04		2 20	7	PAID IN FULL	JUL 14 1948									8 80		
SOLD FOR TAXES		44					8 62	18		8 80	8											2 20		
SOLD FOR TAXES		11					2 16	04		2 20	9											30 80		
SOLD FOR TAXES		# 157					30 80			30 80	10											1 38		
SOLD FOR TAXES		# 7					1 38			1 38	11											1 38		
SOLD FOR TAXES		# 7					1 38			1 38	12											1 38		
SOLD FOR TAXES		# 7					1 38			1 38	13													
											14													
											15													
											16													
		7					1 38	02		1 40	17	PAID IN FULL	JUN 23 1948											
		188					36 88	76		37 64	18	PAID IN FULL	JUN 23 1948	8419		39 04								
		5					98	02		1 00	19	PAID IN FULL	JUN 16 1948											
		307					60 20	1 24		61 44	20	PAID IN FULL	JUN 16 1948	8049		42 44								
	# 231						164 60	2 46		167 06														
	114	67																						
		139					4 54	03																

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 1-C. Make later changes, correction

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Information from Tax Lists	Information from Tax Lists	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 Not Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 Not Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the State at its Review (Dollars)	Final Equalized Value (Dollars)
	Original Plat																					
J. A. Newman		1		1	6			49														
"		2		2																		
"		3		3																		
"		4		4																		
Jessie D. Monatt		5		5																		
"		6		6																		
"		7	N. 20' of	7																		
Gerald Everland		8	S 5' of Lot 7 and	8																		
"		9		9																		
"		10		10																		
~~State of Minnesota~~	John & Grace Morrow	11		11																		
State of Minnesota		12		12																		
Benjamin C. Rice		13		13																		
"		14		14																		
"		15		15																		
"		16		16																		
"		17		17																		
"		18		18																		
"		19		19																		
"		20		20																		

Sold for Taxes	Valuations by School Districts as Equalized by the Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 7.2 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			13				254	86		260	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 9 1948											
2			13				254	86		260	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 9 1948	12740				2062						
3			167				3276	68		3344	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 9 1948	7206		2062								
4			13				254	86		260	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 9 1948											
5			# 8				156			156	PAID IN FULL	MAR - 5 1948											
6			# 168				3294			3294	PAID IN FULL	MAR - 5 1948	2268	3268									
7			# 6				118			118	PAID IN FULL	MAR - 5 1948											
8			# 78				1530			1530											1530	1683	
9			# 8				156			156											156	172	
10			# 8				156			156											156	172	
11																							
12																							
13			# 9				176			176	PAID IN FULL	OCT 30 1948											
14			# 9				176			176	PAID IN FULL	OCT 30 1948											
15			# 9				176			176	PAID IN FULL	OCT 30 1948											
16			# 9				176			176	PAID IN FULL	OCT 30 1948											
17			# 8				156			156	PAID IN FULL	OCT 30 1948	12744				1368	46					
18			# 8				156			156	PAID IN FULL	OCT 30 1948											
19			# 8				156			156	PAID IN FULL	OCT 30 1948											
20			# 8				156			156	PAID IN FULL	OCT 30 1948											
			224	224 520			10776	86 68		10862													

Assessment Roll and Tax List of Real Property in the Village of Barbeau

Form 4 C—Minn. Tax Commission, Bulletin 5

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Inheritance Tax	Income Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																					
1	Benjamin C. Rice			21	6				4m														
2	"			22																			
3	— Laura E. Mellon			23																			
4				24																			
5	Clarence + Cora Beggs			1	7																		
6	"			2																			
7	~~Richard & Lois May Johnson~~			3																			
8	Charles & Ida Gangs			4																			
9	" "			5																			
10	" "			6																			
11	Church of the Nazarene			7	Exempt																		
12	"			8																			
13	Ava E. Lowe			9																			
14	Candace Cleo + Nelson C. Fox			10																			
15	Byron A. + Glossie A. Richardson			11																			
16	Robert C. + Glossie M. Killgen			12																			
17																							
18																							
19																							
20																							

Valuations by School Districts as Equalized by the Department of Taxation: Village of Barbeau

	Sold for Taxes	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. 166 / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 4.07 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1			# 8					1.56			1.56	PAID IN FULL	OCT 30 1947											
2			# 80					15.68			15.68	PAID IN FULL	OCT 30 1947	2744				17.24	.61					
3			# 8					1.56			1.56	PAID IN FULL	JUN 11 1948											
4			# 8					1.56			1.56	PAID IN FULL	JUN 11 1948	1394		8.12								
5			# 88					17.26			17.26	1st Half Paid / 2nd Half Paid	JUN 4 1948 / OCT 30 1947											
6			# 11					2.16			2.16	1st Half Paid / 2nd Half Paid	JUN 4 1948 / OCT 30 1947	7087 / 1933				9.71						
7			# 11					2.16			2.16	PAID IN FULL	JUL 20 1948	10716		2.16								
8			# 11					2.16			2.16	PAID IN FULL	JUN 18 1948											
9			# 94					18.44			18.44	PAID IN FULL	JUN 18 1948	7740		22.76								
10			# 11					2.16			2.16	PAID IN FULL	JUN 18 1948											
11																								
12																								
13			# 1656					29.62			29.62	PAID IN FULL	JUN 10 1948	7390		29.62								
14			# 69					13.54			13.54	PAID IN FULL	DEC - 3 1948	12458						13.54	.61			
15	~~[illegible]~~		106					21.78	.44		22.22	PAID IN FULL	MAY 13 1949	15375		21.22								
16			# 72					14.12			14.12	1st Half paid	AUG - 9 1948	10990				7.06	.35			7.06	7.77	
17																								
18																								
19																								
20																								
		14	503 / 106 / 28					142.76 / 142.78	.44		143.20													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Assessment Real Tax	Individual Assessment Personal Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																					
1	Lottie J. Cahill			1	8				4H														
2	"			2																			
3	"			3																			
4	Philip + Ida Palmer			4																			
5	"			5																			
6	"			6																			
7	Mabel Florence + Wm Peterson			7																			
8	Olaf + Marcella Hoff			8																			
9	Wade L. + Cecil A. Kimball			9																			
10	"			10																			
11	~~Daniel J. + Corinne McAllister~~	Olive Harrison		11																			
12				12																			
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

Valuations by School Districts as Equalized by Board of Review or Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 4H Rate 7.7 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 4.87 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				4H 11				2.16			2.16	2nd Half Paid	AUG 10 1948											
												1st Half Paid	JUN 10 1948											
2				4H 93				18.24			18.24	2nd Half Paid	AUG 10 1948											
												1st Half Paid	JUN 10 1948	13887		1128		1128						
3				4H 11				2.16			2.16	2nd Half Paid	AUG 10 1948											
												1st Half Paid	JUN 10 1948											
4				18				3.54	.08		3.62	2nd Half Paid	OCT 15 1948											
												1st Half Paid	JUN 16 1948											
5				18				3.54	.08		3.62	2nd Half Paid	OCT 15 1948											
												1st Half Paid	JUN 16 1948	11923										
6				18				3.54	.08		3.62	2nd Half Paid	OCT 15 1948	8250										
												1st Half Paid	JUN 16 1948			543		543						
7				4H 150				29.42			29.42	PAID IN FULL	JUN 23 1948	8417		2942								
8				4H 151				29.62			29.62	PAID IN FULL	JUN 15 1948	8851		2962								
9	SOLD FOR TAXES			4H 69				13.54			13.54											1354		
10	SOLD FOR TAXES			4H 14				2.74			2.74											274		
11				4H 14				2.74			2.74	PAID IN FULL	MAR 24 1948											
12				4H 118				22.94			22.94	PAID IN FULL	MAR 24 1948			2588								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
				4H 631				134.38	.24		134.62													
				6																				

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Page Tax Was Paid	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		Original Plat									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Helen G. + Anna Lawrence				1	9			44													
2	"				2																	
3	Clarence J. + Bernice G. Rinke				3																	
4	"				4																	
5	Chester Malek				5																	
6	"				6																	
7	~~Adah S. Miller~~ Arthur J. + Rose Mae Bebbelman				7																	
8	— " "				8																	
9	Harold H. + Grace I. Snow				9																	
10	Anna C. Johnson				10																	
11	Ralph R. + M. Frances Galer				11																	
12	Pine Mt. Lodge #200, I.O.O.F. Backus				12																	
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

	Sold for Taxes	Valuations in School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 4.7 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollar	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				18				3.54	.08		3.62	PAID IN FULL	JUN 24 1948	8704		724								
2				68				3.54	.08		3.62	PAID IN FULL	JUN 24 1948											
3			#	93				18.24			18.24	2nd Half Paid	OCT 30 1948	10337				1.020						
4			#	11				2.16			2.16	1st Half Paid	JUN 23 1948	8409		1820								
5	SOLD FOR TAXES		#	66				12.94			12.94	2nd Half Paid	OCT 29 1948									12.94		
6	SOLD FOR TAXES		#	11				2.16			2.16	1st Half Paid	JUN 23 1948									2.16		
7				22				4.32	.08		4.40	PAID IN FULL	JUN 1 1948	7024		180								
8				22				4.32	.08		4.40	PAID IN FULL	JUN 1 1948											
9				22				4.32	.08		4.40	PAID IN FULL	APR 22 1948	4066		440								
10			#	55				10.78			10.78	PAID IN FULL	JUN 9 1948	7204		1078								
11			#	124				24.22			24.22	1st Half Paid	JUL 20 1948	10710		1216						12.16	J. 1.38	
12	SOLD FOR TAXES			286				56.10	1.16		57.26											57.26		
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
			#	360																				
			Prev	358				146.94	1.56		148.30													
				2																				
								146.70	1.55															

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MINNESOTA COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Blog.	Rge.	Number of Acres of Land: Acres	Hlds	No. School District	Indicate Agricultural Land as Ag	Indicate Agricultural Land as Ag	TRUE AND FULL VALUATIONS: LAND Exclusive of Securities Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	~~George + Nola Bellhouse~~		~~Original Plat~~																				
2	~~Myrel Jack, Harley Courtney + Nola Bellhouse~~				11																		
3	Nelly + Jack Hamman		S. 52' of N½ of		12				49				10	010					25				
4	Philip + Ida M. Palmer		S½ of		12																		
5	Harlan + Louise Sherman		N½ less 52' of		12																		
6	Harley D. Coffland				13 less N 100'																		
7	B. B. Hilliger		~~Lots 1 + 2 Amerg Addn of Backus (if Backus) N. 100' of Lots 1 + 2 Amerg Addn (if Backus) 13~~																				
8																							
9	~~Inga J. Hansen, Roger J. Hansen + Leonard + Wilma J. Darby~~				14																		
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS IN SCHOOL DISTRICTS AS EQUALIZED BY THE DEPARTMENT OF TAXATION: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax Including State Homestead 1/2 of 6.0 Mills	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollar.	$ cts.	$ cts.	$ cts.	$ cts.
1			#124					24.32			24.32
2			#135					26.48			26.48
3			108					21.18	4% Gross 44		21.62
4			#111					21.76			21.76
5			#72					14.12			14.12
6			255					50.02	1.04		51.06
7			#229					44.92			44.92
8											
9			255					50.02	1.04		51.06
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
			#124					252.82	2.52		255.34
			255					50.02	.50		
			255								

	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty	November Settlement 1948 ($ cts.)	Penalty	Collections to First Monday in January 1949 ($ cts.)	Penalty	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty	REMARKS
1	PAID IN FULL	MAR 11 1948											
2	PAID IN FULL	MAR 11 1948	1263	10.50									
3	Part Paid	JUN 26 1948	8851		18.54		3.68						
	Balance Paid	JUL 22 1948	11261				0.88						
	2nd Half Paid	OCT 15 1948	14925										
4	1st Half Paid	JUN 16 1948	8850		10.88								
5	PAID IN FULL	AUG 17 1948	1118				14.12	.35					
6	PAID IN FULL	JUL 21 1948	10852		51.06								
	2nd Half Paid	OCT 30 1948	15246				22.46						
7	1st Half Paid	JUL 9 1948	10816		22.46								
8													
9	2nd Half Paid	OCT 27 1948	15207				25.53						
	1st Half Paid	JUN 24 1948	8707		25.53								
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

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

Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. Schools Districts	Taxable Homestead Tax in Mills	Taxable Non-Homestead Tax in Mills	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Washburn's Addition																						
Susan + Emil Anderson		1	1					4														
"		2	2																			
"		3	3																			
"		4	4																			
Susan Bailey Anderson		5	5																			
"		6	6																			
"		7	7																			
"		8	8																			
Susan + Emil Anderson		9	9																			
"		10	10																			
Don V. Bartholomew		11	11																			
D. V. Bartholomew		12	12																			
"		13	13																			
"		14	14																			
"		15	15																			
Albert Wm. Edwards		16	N. 50' of Lots 16-17-18+19																			
~~Earl A. Edwards~~	Helena Edwards	17	S. 90' of Lots 16-17-18+19																			
"		18	20																			
"		19	21																			
"		20	22																			
"			23																			

Original Plat: Koop's Add'n; Washburn's Add'n

	Sold for Taxes	Valuations by School Districts as Equalized by the Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead ... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			18					3 54	08		3 62	4 PAID IN FULL	JUN 23 1948												
2			18					3 54	08		3 62	5 PAID IN FULL	JUN 23 1948												
3			91					17 84	38		18 22	3 PAID IN FULL	JUN 23 1948												
4			18					3 54	08		3 62	4 PAID IN FULL	JUN 23 1948												
5			14					2 74	06		2 80	5 PAID IN FULL	JUN 23 1948												
6			14					2 74	06		2 80	6 PAID IN FULL	JUN 23 1948	8420		7588									
7			14					2 74	06		2 80	7 PAID IN FULL	JUN 23 1948												
8			14					2 74	06		2 80	8 PAID IN FULL	JUN 23 1948												
9			14					2 74	06		2 80	9 PAID IN FULL	JUN 23 1948												
10			14					2 74	06		2 80	10 PAID IN FULL	JUN 23 1948												
11			14					2 74	06		2 80	11 1st Half Paid	OCT 19 1948 / JUN 11 1948												
12			4 174					34 12			34 12	12 1st Half Paid	OCT 19 1948 / JUN 11 1948												
13			4 9					1 76			1 76	13 1st Half Paid	OCT 19 1948 / JUN 11 1948	3395		2110		2110						
14			4 9					1 76			1 76	14 1st Half Paid	OCT 19 1948 / JUN 11 1948												
15			4 9					1 76			1 76	15 1st Half Paid	OCT 19 1948 / JUN 11 1948												
16			24					4 70	10		4 80	16										480	528		
17			4 226					44 32			44 32	17 PAID IN FULL	JUN 23 1948												
18			4 5					98			98	18 PAID IN FULL	JUN 28 1948												
19	SOLD FOR TAXES		4 5					98			98	19 PAID IN FULL	JUN 23 1948	8414		4824									
20	SOLD FOR TAXES		4 5					98			98	20 PAID IN FULL	JUN 23 1948												
	SOLD FOR TAXES		4 5					98			98	21 PAID IN FULL	JUN 23 1948												
		14	1477 / 1477					139 98	1 14		141 12														

Pine Mountain Shores to

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C—Revised 1945 Biennial Schedule

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	R.E.	Number of Acres of Land: Acres	Units	Sch. District	Indicate Special Levy by Letter	Indicate Special Tax by Letter	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Revised by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Backhurst's Addn																				
Arnold Albert Anderson			1	7				Un														
"			2																			
"			3																			
~~Frank Raymond~~ Gerald ~~Sam~~	Bernadine Enslend		4									1000						400				
"	"		5																			
Martin + Esther Anderson			6																			
"			7																			
D. V. Bartholomew			8									1000						400				
Esther E. Bartholomew			9																			
"			10																			
John + Maire Spillane			11																			
"			12																			
"			13																			
"			14																			
"			15																			
"			16																			
Adah E. Miller			17																			
"			18																			
			19																			
			20																			

Assessed Valuations by School Districts as Assessed by Department of Taxation

Sold for Taxes	District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars	Tax Including State Homestead	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes
1 Sold for Taxes	H	49														960			960
2 Sold for Taxes	H	11														216			216
3 Sold for Taxes	H	11														216			216
4																6080 / 552	126 / 178		6206 / 730
5	31	~~436~~ 48																	
6		18														354	08		362
7		18														354	08		362
8		418														8198	170		8368
9		150														3942	62		4004
10		16														314	06		320
11		18														354	08		362
12		18														354	08		362
13		18														354	08		362
14		678														13296	276		13572
15		13														254	06		260
16		13														254	06		260
17		13														254	06		260
18		13														254	06		260
19																			
20																			
	44	1846 / 1911														37478 / 37478	750 / 748		38228

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1											960		
2											216		
3											216		
4	PAID IN FULL	FEB 11 1948	1756	3728	Refunded #87281				35.22	6.26-48			25.22 Rebated
5													
6	PAID IN FULL	JUN 11 1948	7393		724								
7	PAID IN FULL	JUN 11 1948											
8	2nd Half Paid / 1st Half Paid	OCT 19 1948 / JUN 11 1948	11941				8368						
9	2nd Half Paid / 1st Half Paid	OCT 19 1948 / JUN 11 1948	7395		5846								
10	2nd Half Paid / 1st Half Paid	OCT 19 1948 / JUN 11 1948											
11	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
12	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
13	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
14	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948	6117										
15	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948	5697		7597		2037						
16	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
17	PAID IN FULL	JUN 22 1948											
18	PAID IN FULL	JUN 22 1948	8794		520								
19													
20													

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

Form 4 C

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Range	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $1,000 20%	RURAL: Over $1,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $1,000 25%	ALL OTHER: Over $1,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL DIVALIFIED VALUE
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		Trachburns Addn																				
John + Marie W. Spillane			1		19	7		44														
"			2		20																	
"			3		21																	
"			4		22																	
"			5		23																	
Zelma + Edwin Kimball			6		24																	
"			7		25																	
Procter E. Hill			8		26																	
B. F. Metzger			9		1	3																
"			10		2																	
"			11		3																	
~~Kenneth J. + Norma A. Woriska~~		Lewis Jenny Mitchell	12		4																	
—			13		5																	
—			14		6																	
—			15		7																	
—			16		8																	
—			17		9																	
			18																			
			19																			
			20																			

Cass County, Minnesota, for Taxes for the Year 1947.

	SOLD FOR TAXES	VALIDATIONS BY SCHOOL DISTRICTS AS INDICATED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 2011 Rate 1.2 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 7.07 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 284					55 70			55 70	4	2nd Half Paid OCT 22 1948											
2			H 8					1 56			1 56	12	1st Half Paid JUN 24 1948											
3			H 8					1 56			1 56	5	2nd Half Paid OCT 22 1948											
													1st Half Paid JUN 24 1948	10117										
4			H 8					1 56			1 56	4	2nd Half Paid OCT 22 1948	8097		30 97		30 97						
													1st Half Paid JUN 24 1948											
5			H 8					1 56			1 56	5	2nd Half Paid OCT 22 1948											
													1st Half Paid JUN 24 1948											
6			H 30					5 88			5 88	6										5 88	6 47	
7			H 8					1 56			1 56	7										1 56	1 72	
8	SOLD FOR TAXES		H 15					2 94			2 94	8										2 94		
9			H 8					1 56			1 56	9										1 56	1 72	
10			H 8					1 56			1 56	10										1 56	1 72	
11			H 47					9 22			9 22	11										9 22	10 14	
12			H 8					1 56			1 56	12	PAID IN FULL JAN 21 1948											
13			H 22					4 32			4 32	13	PAID IN FULL JAN 21 1948											
14			H 8					1 56			1 56	14	PAID IN FULL JAN 21 1948	318	17 62									
15			H 8					1 56			1 56	15	PAID IN FULL JAN 21 1948											
16			H 36					7 06			7 06	16	PAID IN FULL JAN 21 1948											
17			N 8					1 56			1 56	17	PAID IN FULL JAN 21 1948											
18												18												
19												19												
20												20												
			# 520																					
			H4					102 28			102 28													
			522																					

Washburn's Addition

Line	In Whose Name Assessed	To Whom Transferred	Sec. or Lot	Town or Block	No. School District	Valuation by School District (Dollars)	Tax including State ($ cts.)	State Tax ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	June Settlement 1948
1	Charlie Dochter		10	3	44	79	15 50	32	15 82	PAID IN FULL	JUN 23 1948	8408	
2	"		11			13	2 54	06	2 60	PAID IN FULL	JUN 23 1948		18 42
3	~~Gerald R. Eveland~~	Wayne R. Wolken.	12			128	25 10	52	25 62	PAID IN FULL	JUL - 6 1948	9298	25 62
4	Harley D. Coffland		13			13	2 54	06	2 60	PAID IN FULL	JUL 21 1948		
5	"		14			138	27 06	56	27 62	PAID IN FULL	JUL 21 1948	1052	32 82
6	"		15			13	2 54	06	2 60	PAID IN FULL	JUL 21 1948		
7	~~Emma Julia Anderson Alexander & Marilee Anderson~~ Earl Kimball		16			13	2 54	06	2 60	PAID IN FULL	APR - 5 1948		
8	"		17			13	2 54	06	2 60	PAID IN FULL	APR - 5 1948		
9	"		18			189	37 06	76	37 82	PAID IN FULL	APR - 5 1948	4187	48 22
10	"		19			13	2 54	06	2 60	PAID IN FULL	APR - 5 1948		
11	"		20			13	2 54	06	2 60	PAID IN FULL	APR - 5 1948		
12	Rosalie Billeadeau		21			10	1 96	04	2 00	PAID IN FULL	MAY 17 1948		
13	"		22			40	7 84	16	8 00	PAID IN FULL	MAY 17 1948		13 60
14	"		23			10	1 96	04	2 00	PAID IN FULL	MAY 17 1948	5296	
15	"		24			8	1 56	04	1 60	PAID IN FULL	MAY 17 1948		
16	~~Dennis P. & Martha Green~~ Ralph V. & Mary M. Butts		25			10	1 96	04	2 00	PAID IN FULL	JUN 23 1948		
17	"		26			39	7 64	16	7 80	PAID IN FULL	JUN 23 1948	8426	13 40
18	"		27			10	1 96	04	2 00	PAID IN FULL	JUN 23 1948		
19	"		28			8	1 56	04	1 60	PAID IN FULL	JUN 23 1948		
20													
						760	148 94	3 14	152 08				
						760	144 06	3 10					

Line 3: ~~SOLD FOR TAXES~~

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Rural Property by a "R"	Indicate Rural Property Exempt by a "Ex"	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000	Rural: Over $4,000 and Non-Homestead	All Other: Homestead Up to $4,000	All Other: Over $4,000 and Non-Homestead	Machinery Permanently Attached to Real Estate	Total Assessed Value	Total Assessed Value to Equalized by Board of Review	Final Equalized Value
		Washburn's Addition										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Hugo G. + Susan M. Barnett			1	4				4H														
	"			2	2																		
	"			3	3																		
	"			4	4																		
	"			5	5																		
	"			6	6																		
	"			7	7																		
	"			8	8																		
	Ethel Lindmark + Frances Miell		S 50' of lots 5-6-7-	9	8																		
	Adah E. Miller			10	9																		
	"			11	10																		
	"			12	11																		
	"			13	12																		
	"			14	13																		
	"			15	14																		
	"			16	15																		
	"			17	16																		
				18																			
				19																			
				20																			

Valuations by School Districts as Equalized by the Department of Taxation

	District No.	Rate Mills	District No.	Rate Mills	District No.	Rate Mills	District No.	Rate Mills	District No.	Rate Mills	Tax Including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1945	June Settlement 1945	Penalty	November Settlement 1945	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars		Dollars		Dollars		Dollars		Dollars		Dollars	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 218								42.76			42.76	PAID IN FULL	JUN 16 1948												
2			H 9								1.76			1.76	PAID IN FULL	JUN 16 1948												
3			H 9								1.76			1.76	PAID IN FULL	JUN 16 1948												
4			H 9								1.76			1.76	PAID IN FULL	JUN 16 1948												
5			H 5								.98			.98	PAID IN FULL	JUN 16 1948	3946		51.96									
6			H 5								.98			.98	PAID IN FULL	JUN 16 1948												
7			H 5								.98			.98	PAID IN FULL	JUN 16 1948												
8			H 5								.98			.98	PAID IN FULL	JUN 16 1948												
9			H 214								41.96			41.96	PAID IN FULL	MAR 24 1948	4043		41.96									
10			14								2.74	.06		2.80	PAID IN FULL	JUN 22 1948												
11			14								2.74	.06		2.80	PAID IN FULL	JUN 22 1948												
12			13								2.54	.06		2.60	PAID IN FULL	JUN 22 1948												
13			13								2.54	.06		2.60	PAID IN FULL	JUN 22 1948												
14			13								2.54	.06		2.60	PAID IN FULL	JUN 22 1948	4774		2.60									
15			13								2.54	.06		2.60	PAID IN FULL	JUN 22 1948												
16			13								2.54	.06		2.60	PAID IN FULL	JUN 22 1948												
17			13								2.54	.06		2.60	PAID IN FULL	JUN 22 1948												
18																												
19																												
20																												
			H 479								114.64	.48		115.12														
			H 406																									
			585								114.64	.48																

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

Cass County, Minnesota, for Taxes the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: Hdths	No. School District	Indicates Agricultural Land Taxed as Rural	Indicates Agricultural Land Taxed as Rural	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	Washburn's Additions																					
Alfred + Emma Julia Anderson		1	1	5				24														
"		2	2																			
"		3	3																			
Glen + Anna A. Benson		4	4																			
"		5	5																			
"		6	6																			
"		7	7																			
"		8	8																			
"		9	9																			
"		10	10																			
Violet Bundy		11	11																			
"		12	12																			
"		13	13																			
"		14	14																			
"		15	15																			
"		16	16																			
Oliver Begge		17	17																			
"		18	18																			
"		19	19																			
"		20	20																			

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquents on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1			H 195					38 24			38 24	1	1st Half Paid	JUN 23 1948										
													2nd Half Paid	NOV 16 1948										
2			H 8					1 56			1 56	2	1st Half Paid	JUN 23 1948	14423		2 68				20 68	3		Bd Verity Dec 9 33
													2nd Half Paid	NOV 15 1948	17412									
3			H 8					1 56			1 56	3	1st Half Paid	JUN 23 1948										
													2nd Half Paid	NOV 15 1948										
4			H 8					1 56			1 56	4	2nd Half Paid	AUG 19 1948										
													1st Half Paid	JUN 24 1948										
5			H 8					1 56			1 56	5	1st Half Paid	JUN 24 1948										
													2nd Half Paid	AUG 19 1948										
6			H 38					7 46			7 46	6	1st Half Paid	JUN 24 1948										
													2nd Half Paid	AUG 19 1948										
7			H 8					1 56			1 56	7	1st Half Paid	JUN 24 1948										
													2nd Half Paid	AUG 19 1948										
8			53					10 40	22		10 62	8	1st Half Paid	JUN 24 1948	3707		1 95							
													2nd Half Paid	AUG 19 1948										
9			45					8 82	18		9 00	9	1st Half Paid	JUN 24 1948										
													2nd Half Paid	AUG 19 1948										
10			37					7 26	16		7 42	10	1st Half Paid	JUN 24 1948										
													2nd Half Paid	AUG 19 1948										
11	SOLD FOR TAXES		H 7					1 38			1 38	11	PAID IN FULL	JAN 13 1948										
12	SOLD FOR TAXES		H 7					1 38			1 38	12	PAID IN FULL	JAN 13 1948										
13	SOLD FOR		H 102					20 00			20 00	13	PAID IN FULL	JAN 13 1948	267		26 92							
14	SOLD FOR		H 7					1 38			1 38	14	PAID IN FULL	JAN 13 1948										
15			H 7					1 38			1 38	15	PAID IN FULL	JAN 13 1948										
16			H 7					1 38			1 38	16	PAID IN FULL	JUN 23 1948										
17			H 7					1 38			1 38	17	PAID IN FULL	JUN 2 1948										
18			H 48					9 42			9 42	18	PAID IN FULL	JUN 2 1948	7188		13 56							
19			H 7					1 38			1 38	19	PAID IN FULL	JUN 2 1948										
20			H 7					1 38			1 38	20	PAID IN FULL	JUN 2 1948										
		H 429						120 44	56		121 00													
		DH 185																						
		614						120 42	56															

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

Form 4 C		DESCRIPTION OF PROPERTY							TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS								
													RURAL		ALL OTHER						
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	School District	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			Washburn's Addition																	
Union Congregational Church		1	50'x150' N½ Corp B.K 366'x366'				Exempt													
"		2	50'x150' S.½ block Lot 366'x366'				Exempt													
~~J. A. Neumann~~	Rose Billestein	3	100'x150'-8	"	"															
Cora Hamilton		4	166'x150'-8	"	"															
Katherine Olds Horton		5	216'x366'-8	"	"															
		6																		
		7																		
		8																		
		9																		
		10																		
		11																		
		12																		
		13																		
		14																		
		15																		
		16																		
		17																		
		18																		
		19																		
		20																		

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY THE DEPARTMENT OF TAXATION						Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1 Rate 22.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	..... Mills	..... Mills	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars																		
1												1													
2												2													
3			11 132					25.88			25.88	3	PAID IN FULL	JUN 23 1948	3410		25.88								
													1st Half Paid	JUN 23 1948	3413		13.40				13.40		1.34		
4			11 157					30.80			30.80	4	2nd Half Paid	NOV 19 1948	12718										
5			440					86.30	1.80		88.10	5	PAID IN FULL	MAY 27 1948	5095		88.10								
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
			11 290					142.98	1.80		144.78														
			14 26																						
			229																						

Assessment Roll and Tax List of Real Property in the Village of Bachus

	In Whose Name Assessed	To Whom Transferred (Pine Mountain Sphere (Part of Lots 2+3 36-139-30))	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	10ths	No. School District	Indicate Homestead Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Geo. H. + Jannie R. DeCamp			1					Um													
2	~~Raymond O. + Gladys H. Kennedy~~			2								200 add						80				
3	Raymond O. + Gladys H. Kennedy			3																		
4	Clifton Sychs			4								400 add					100					
5	Vernon Hamilton			5																		
6	Geo. H. + Jannie R. DeCamp			6																		
7	"			7								1600 add					300					
8	"			8																		
9	"			9																		
10	"			10								500 add						200				
11	Lafe Sychs			11																		
12	Wilbur H. + Josephine Cahill			12								200 add					45					
13	~~Chas. B. Funk~~ B. M. Bagley			13																		
14	" " "			14																		
15	Ben Bagley			15																		
16	Joe Metz			16																		
17	~~John J. + Esther J. Kramer~~ Wm. Lexa, Sr.			17																		
18	Wayne Russell ~~Walker~~ Walker			18								1000 add					40					
19	W. B. Babb			19																		
20	John Kramer			20								1600 add					40					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: Agricultural No. 24 Rate ... Mills	Rural No. 24 Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead ... Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		11						2.16	.04		2.20	PAID IN FULL	MAY 25 1948	6275		2.20									
2		91						17.84	.38		18.22	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 25 1948	6277 / 6274		9.11		9.11							
3		11						2.16	.04		2.20	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 25 1948	6277 / 6275		1.10		.10							
4		1143						224.04			224.04	PAID IN FULL	OCT 27 1948	12206				28.04	.98						
5		11						2.16	.04		2.20	PAID IN FULL	JUN 23 1948	8417		2.20									
6		11						2.16	.04		2.20	PAID IN FULL	MAY 25 1948	6275		2.20				3.20	.25				
7		328						64.32			64.32	2nd Half Paid / 1st Half Paid	DEC - 2 1948 / MAY 25 1948	11348 / 6276		32.16									
8		11						2.16	.04		2.20	PAID IN FULL	MAY 25 1948	6275		.40									
9		61						12.00	.24		12.24	PAID IN FULL	MAY 25 1948												
10		~~245~~ 253	Abatement # 3788					49.04	1.00		50.04	PAID IN FULL	OCT 29 1948	12554				50.04	1.05						New on old Tax of 19.04 Abated
11		38						7.46	.16		7.62	PAID IN FULL	MAY 1 1948	7396		7.62									
12		99						19.42	.40		19.82	Balance Paid / Pure Paid	OCT 30 1948 / JUN 24 1948	12237 / 8703		8.41		11.41							Bal. due 1948
13		16						3.16	.06		3.22	2nd Half Paid / 1st Half Paid	AUG 31 1948 / JUL 9 1948	11316 / 9884				.22							
14		11						2.16	.04		2.20	2nd Half Paid / 1st Half Paid	AUG 31 1948 / JUL 9 1948			2.20									
15		38						7.46	.16		7.62	PAID IN FULL	MAR 31 1948	7187											
16		38						7.46	.16		7.62	PAID IN FULL	JUN 1 1948	7392		7.62									
17		38						7.46	.16		7.62	PAID IN FULL	JUN 24 1948	8708		7.62									
18		68						13.34	.28		13.62	PAID IN FULL	MAY 25 1948	6279		13.62									
19		38						7.46	.16		7.62											7.62	.38		
20		~~438~~ 400 / Jan 24 28 / 1490	Abatement # 3788					87.84 / 80.00			87.84 / 80.00	Balance Paid / 1st Half Paid	OCT 13 1948 / JUN 24 1948	11675 / 8701		42.92									37.06 abated on old Tax of 19.04 Under Protest
								331.48	5.18		336.66														
								3.44																	

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead by H	Indicate Agricultural by A	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Hdths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Leonard Knapp~~ Matt & Molly Thompson	Pine Mountain Shore		21					4H				300	add					60				
2	" " "			22																			
3	Geo. H. + Jennie R. DeCamp.			23								E. 30 ft.	400	add				100					
4	"			24																			
5	"			25																			
6	"			26																			
7	"			27																			
8	Taylor K. + Wledp A. "Blanche" ne		S. 200' of	28	S. 200'								300	add					15				
9	Geo. H. + Jennie R. DeCamp			29																			
10	" "			30																			
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	Sold for Taxes	Levies by Taxing Districts: Agric. Soc. Rate .....Mills	Dept. No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead .....Mills	State Tax on Non-Homestead 40.7 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to Five Months in January 1949	Penalty	Delinquent on Five Months in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			136					25 70	54		26 24	2nd Half Paid	OCT 30 1942											
												1st Half Paid	JUN 16 1943											
2			11					2 16	04		2 20	2nd Half Paid	OCT 30 1943		27.45									
												1st Half Paid	JUN 15 1944		24.51									
3			H 106					21 16	04		21 20	2nd Half Paid	OCT. 4 1944			14.22			1422					
			5									1st Half Paid	MAY - 1 1945											
4			2					40	—		40	PAID IN FULL	MAY 25 1948			10.89			1089					
5			1					20	—		20	PAID IN FULL	MAY 25 1948		6.75	42								
6			1					20	—		20	PAID IN FULL	MAY 25 1948		6.75	60								
7			1					20	—		20	PAID IN FULL	MAY 25 1948											
8			H 76					15 18			15 18	PAID IN FULL	MAY 25 1948											
9			1					20			20	PAID IN FULL	MAY 25 1948		6.75	15 50								
10			1					20			20	PAID IN FULL	MAY 25 1948											
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
			H 182					66 12	60		66 72													
			114																					
			337					46	64															

Form 4 C. Minnesota Tax Commission, Minneapolis

Assessment Roll and Tax List of Real Property in the Village of Bachus

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Age of Building and Year or No.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		Zaffke's Addition to Bachus (Part of Blk Nw 29-139-30)								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Aaron Zaffke Jr.			1																		
" Harold & Mother Vera Darling			2																		
" Page & Ruth Poinsett			3																		
" Gerald & Bertha Vrieland			4																		
			5																		
Aaron Zaffke		(Block) Outlot	6		A																
			7																		
			8																		
			9																		
			10																		
			11																		
			12																		
			13																		
			14																		
			15																		
			16																		
			17																		
			18																		
			19																		
			20																		

Sold for Taxes	Calculations 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	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	Month Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1															
2											2															
3	See auditor's Report Item 1 Page 1										3															
4											4															
5											5															
6											6															
7											7															
8											8															
9											9															
10											10															
11											11															
12											12															
13											13															
14											14															
15											15															
16											16															
17											17															
18											18															
19											19															
20											20															

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1947.

	Name in whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town. or Block	Rge.	Number of Acres of Land: Acres	Mths	School District	Indicate Agricultural Real Estate or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $1,000 20% (Dollars)	Rural: Over $1,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Railroad Leases.																					
2	Backus Lumber Co., Backus																					
3	Lease #60191, Eff. 2560																					
4	Skelly Oil Co., Tulsa Okla.																					
5	Lease No. 60195 Eff. 1920																					
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

Allocation of School Districts as Certified by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 18 Mills (Dollars)	District No. 4 Rate 16.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead Mills ($ cts.)	State Tax on Non-Homestead 4 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1			12					2.36	.04		2.80	PAID IN FULL	JUN	24	1948	3710		2.40								
2																										
3																										
4			10					1.96	.04		2.00	PAID IN FULL	FEB	24	1948	2037		2.00								
5																										
6																										
7																										
8																										
9								4.37																		
10		7.14	22					4.32	.08		4.40															
11																										
12	Transferred.																									
13		14	688	11948	12.636																					
14		11.14	1324	16462	17786																					
15			2012	28410	30422																					
16																										
17							Rur.	36440																		
18		34.44	557.16				Urban	55712																		
19				38				5925.60	70.80		6008.48															
20																										