

**ASSESSMENT BOOK**

FOR THE YEAR

**1941**

*Village of Backus*  
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,  
BANK AND COUNTY SUPPLIES  
219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR, APR 23 1941.

CASS County, Minn.

A. A. Mowatt, Assessor of the Vill of Becker

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment books for the year 1941, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

J. L. R... County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1874. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing therein, shall be taxable, except such as is by law exempt from taxation. Sec. 1884. WHEN LISTED AND ASSESSED. Sec. 1890. By whom listed. Sec. 1895. Personal property shall be listed in the manner following: Sec. 1900. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1905. Personal property shall be listed in the manner following: Sec. 1910. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1915. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1920. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1925. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1930. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1935. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1940. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1945. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1950. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1955. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1960. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1965. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1970. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1975. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1980. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1985. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1990. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1995. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 2000. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it.

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing therein, shall be taxable, except such as is by law exempt from taxation. Sec. 1884. WHEN LISTED AND ASSESSED. Sec. 1890. By whom listed. Sec. 1895. Personal property shall be listed in the manner following: Sec. 1900. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1905. Personal property shall be listed in the manner following: Sec. 1910. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1915. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1920. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1925. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1930. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1935. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1940. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1945. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1950. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1955. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1960. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1965. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1970. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1975. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1980. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1985. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1990. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 1995. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it. Sec. 2000. Personal property shall be listed on that day, with reference to its value on May 1, and, if acquired after that day, shall be listed by or for the person acquiring it.

Vill of Becker, Cass

Section 1985, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the blocks included in each description of real property. The list of real property becoming subject to assessment each year may be appended to the real property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the first day of April. The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Department of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such services the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.





**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 33 1/3 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

**Assessor's Return of Taxable Property**

Platted Property (Homestead)

is of previous years.

..., Minn., for the Year 1941.

Property Assessed at 33 1/3 Per Cent of True and Full Value.  
Up to \$4,000 True and Full Value 20 Per Cent Class 3B.

11741

NAMES OF PROPERTY OWNERS

DESCRIPTION

Sec. or Plat  
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 otherwise  
Dollars

NAME OF OWNER

School District

H. D. Miller

BACKUS

M & I Ry.

Lease No.

Lessee

Area Sq. Ft.

14

Backus Lumber Co.,  
Backus, Minn.

1,300

15

Backus Lumber Co.,  
Backus, Minn.

1,300

886

Skelly Oil Co., Box 2087  
Tulsa, Okla.

1,950

Ans'd.  
8,120.00  
Not leased this year  
1800

Entered in tax last  
11/21/41  
JSS

**VALUATIONS**

Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C Dollars	Assessed Value of Remainder at 3 1/3 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands including all Structures, Improvements and Machinery Dollars
30	8	

**EQUALIZED VALUATIONS**

Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars	Total Assessed Value as Equalized by the Department of Taxation Dollars

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 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

Assessor's Return of Taxable Real Property in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1941.

Platted Property Assessed at 40 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.  
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Rm.	Town or Rm.	True and Full Value of Structures worth more	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise
	BACKUS					
	M & I Ry.					
	Lease No.	Lessee	Area Sq. Ft.			
	14	Backus Lumber Co., Backus, Minn.	1,300			
	15	Backus Lumber Co., Backus, Minn.	1,300			
	886	Skelly Oil Co., Box 2087 Tulsa, Okla.	1,950			

1941

encl.

8,200

Not leased this year

1800

Entered in tax list 11/21/41

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
		Sec. or Lot	Block	Number of Acres of Land	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Department of Taxation
H.D. Miller				81	Yes	30			30						

