

**Assessment Book**

FOR THE YEAR

**1935**

VILLAGE OF BACUS

**Cass County**

MINNESOTA

---

**FREE PRESS COMPANY**

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MANKATO, MINNESOTA



OFFICE OF  
COUNTY AUDITOR

CASS County, APR 26 1935.

To A. A. Mowatt Assessor Village  
of Backus in the County aforesaid.

According to the requirements of law, I hereby deliver to you the Real and Personal Property Assessment Book of the said Village for the year 1935, and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties.

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

J. Peterson County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. PETERSON, Auditor of Cass County, and State of Minnesota, do hereby certify that the following is a correct list of taxes levied on the Real and Personal Property in the Village of Backus in said County, for the year 1935.

Witness my hand and official seal this 6th day of Jan, 1936.

(SEAL)

J. Peterson  
County Auditor.

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 6th day) of January, A. D. 1936, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village of Backus in said County, for the year A. D. 1935, as specified above, and amounting to Five thousand Six hundred Seventy eight and 49/100 DOLLARS

W. T. McKeown  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. PETERSON, County Auditor  
January 4th, 1937

Sir: I herewith return to you the Tax List for the Village of Backus in said Cass County, for the year 1935, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One-Fourth Paid," "One-Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

W. T. McKeown  
County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January, 1937, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village of Backus in said County of Cass, for the year 1935, and 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)

J. Peterson  
County Auditor.



**TABULAR SCHEDULE OF VALUATIONS**

LEVIED IN THE Village OF Buckus

No. of School Dist.	VALUATION BY SCHOOL DISTRICTS							RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF TOWN TAXES									
	Money & Credits Dollars	Total Acres	Average Value Per Acre Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property except Money and Credits Dollars	Total Value of all Taxable Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ret. Mills	Minn. Gen'l Hosp. Mills	Total Rate of State Taxes Mills	Co. Rev. Mills	Co. R&B Mills	Co. Poor Mills	Bond & Int. Mills	Sinking Mills	Total Rate of Co. Taxes Mills	Town Rev. Mills	Twn. R&B Mills	Town 1 Mill Drag Mills	Twn. State Loan Mills	Def. Mills	Stg. Mills	Total Rate of Town Taxes Mills							
Um.			2401	26275		15402	44078	12.08	1.23	.26	.48	14.05	11.17	5.58	13.53	13.95	44.23	15.85					6.80	9.05	31.7							
TOTAL																																

**RATES AND TAXES**

COUNTY OF CASS, STATE OF MINNESOTA

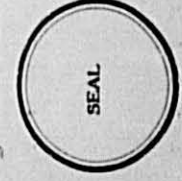
RATE OF SCHOOL TAXES					TAXES LEVIED							
Sch'l Loc'l Mill	Sch'l Sp'l Mills	Sch'l State Loan Mills	Total Rate of Sch'l Taxes Mills	Total Rate of all Taxes Mills	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS				SUMMARY OF ALL TAXES			
1 Mill	Mills	Mills	Mills	Mills	Local 1 Mill	Special	Deficiency	State Loan	Total School Tax	FUNDS	Rate	Amounts
1	15	3.7	5.	24.7	4407	128633	22039	14105	169184	State Revenue		53246
1	30	3.7	5.	39.2						State School		5421
										Teachers Ins. and Ret.		1146
										Minn. Gen'l Hospital		2116
										County Revenue		49235
										County Road and Bridge		24595
										County Poor		59634
										Bond and Interest		61486
										Sinking		
										Town Revenue		69863
										Town Road & Bridge		
										Town 1 Mill Drag		
										Town State Loan		
										Bond & Int		29973
										Sinking		39890
										School Local 1 Mill		4407
										School Special		128633
										School State Loan		14105
										School Deficiency		22039
										Money and Credits		2040
										Grain Tax		20
										TOTAL		567849

Total Number of Acres 26275 Total Levy, \$ 567849 Book Footings, \$ 6979

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1935.

Witness my hand and official seal this 31st day of Dec., A. D. 1935.

*L. Peterson*  
County Auditor





Collection of Taxes of 1935, *Village of Backus*, Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1934 to first Mon- day in Jan. 1935	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	14969	14803	10977		488		
State School	1524	1506	1118		50		
Teacher's Ins. & Ret. Fd.	322	319	237		10		
Minnesota Gen. Hosp.	595	588	436		19		
County Revenue							
County Road and Bridge	13843	13688	10150		451		
County Poor	6915	6838	5070		225		
County Bond & Int.	16766	16579	12294		546		
Sinking	17286	17095	12676		563		
Town Revenue							
Town Road and Bridge	19641	19421	14402		640		
Town 1 Mill Deq.	11214	11090	8223		365		
Town State Loan	8426	8333	6179		275		
School Local, 1 Mill	1239	1225	909		40		
School Special	37178	34855	26237		1213		
School State Loan	3965	3921	2904		129		
School	6196	6127	4543		202		
Money and Credits			10				
TOTALS	160076	156490	116384		5216		

SCHOOL DISTRICT	March Settlement				June Settlement				October Settlement				Forfeited Settlement				Nov. to January				Total Collected	Balance Uncollected
	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total	Local Mill	Special	State Loan	Total		
School District No.																						
" " "																						
" " "																						
" " "																						
" " "																						
" " "																						
TOTALS																						

*Village of Backus - (Unorg. School Dist.)*

For Convenience of Auditor in Showing Boundaries of School Districts

Township \_\_\_\_\_ Range No. \_\_\_\_\_ Mer. P. M. \_\_\_\_\_

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

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Sec. 1	
" 2	
Summary	567849
Levy	
Additions	
Settlements	
March	162021
June	156479
November	116384
Nov. & Dec.	5216
Over settlement	323
Under settlement	
Adjustments	31643
Delinquent	96429
	565172
	565172

" 23
" 24
" 25
" 26
" 27
" 28
" 29
" 30
" 31
" 32
" 33
" 34
" 35
" 36







NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grain	Total No. of Bushels Wheat and Flax	* Tax at.....Mill Per Bushel		Total No. of Bushels of all Other Grain	* Tax of.....Mill Per Bushel		* Total Tax		REMARKS	
										Dollars	Cts.		Dollars	Cts.	Dollars	Cts.		
Emil Andersson Backus, Minn.			107	107	594	91						792						

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 \$4000 True and Full Value 25 Per Cent.)  
 UNPLATTED Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4000 True and Full Value 20 Per Cent.)

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 otherwise Dollars
Anderson, Lawrence, Backus, Minn. Boyer, C.W. Estate " "	Lots Original Plat of Backus		1		100	Barn		40 ✓
Spillane, John Backus, Minn.	Lots 14-15-16 Washburn, addition to Backus	14-15-16	2		100	addition Garage	40	✓

\*NOTE—ASSESSORS WILL NOT FILL OUT THIS COLUMN















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

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

Koop's Add'n.

E. J. Jimmerson

Grace R. Bronson

Warren A. Hill

Valentine Amholte

A. O. Miller

J. W. Bailey

E. N. Strong

Mary Cosgrove

Lot 18 less S 32.5' of 18

S. 32.5' of 18

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

20589

207 10643



Assessment Roll and Tax List of Platted Real Property in the Village of Becker.  
 Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Ho true and full value of \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1935.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	ASSESSOR'S VALUATION						EQUALIZED VALUES				
		SUBDIVISION	Lot		Block	Indicate Homestead	Structures and Improvements		Total True and Full Value of Lands Including All Structures Improvements and Machinery	Assessed Value of Homesteads up to \$4000 at 25 Per Cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including All Structures Improvements and Machinery	Total Assessed Value As Equalized by the Board of Review	Total Assessed Value As Equalized by the County Board	Total Assessed Value As Equalized by the Minnesota Tax Commission
							True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							
Mary Cosgrove			20	r											
E. N. Strong			21	r											
"			22	r											
A. O. Miller	Jessie M. Brooks						3	new	70.50'						
J. M. Brooks		n. 50' of		3											
A. O. Miller	Effie Crowell		1	4											
Effie Sester	A. O. Miller	Effie Crowell		2											
A. O. Miller	Effie Crowell			3											
"	"			4											
Jefferson P. & Margaret A. Saunders				5											
"	"			6											
"	"			7											
Earl Kimball				8											
"				9											
"				10											
A. O. Miller				11											
Earl Kimball				12											
				13											
				14											
				15											
				16											
				17											
				18											
				19											
				20											

DITCH		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1936	June Settlement 1936	Penalty	November Settlement 1936	Penalty	Collections to First Monday in January 1937	Penalty	Delinquent on First Monday in January 1937	Penalty	Total Delinquent Tax and Penalty	REMARKS
No.	No.	\$ cts.		Month Day Year		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
		258	1													
		969	2	PAID IN FULL	FEB 20 1936	1204	969									
			3													
		8915	4	2nd Half Paid	OCT 16 1936	8462										
		646	5	1st Half Paid	JUNE 15 1936	5827	323	✓	323	✓						323 overpaid.
		465	6	Part Paid	JUNE 9 1936	5331	78	✓								
		78	7	PAID IN FULL	JUN 16 1936	5982	78	✓								
		258	8	PAID IN FULL	JUN 16 1936	5982	1912	✓								
		1654	9	PAID IN FULL	JUN 16 1936											
		684	10										684		750	
		91	11										91		100	
		646	12										646		708	
		2067	13	PAID IN FULL	JUL 18 1936	7291			2067	41	✓					
			14													
			15													
		155	16	2nd Half Paid	OCT 28 1936	8914										
		155	17	1st Half Paid	JUNE 15 1936	5827	78	✓	77							
			18										155		170	
			19													
			20													
		8126					969		2469							











































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

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1936, June Settlement 1936, November Settlement 1936, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.



















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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent., Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (Subdivision, Lot, Block), ASSESSOR'S VALUATION (True and Full Value of Land, Structures and Improvements, Machinery), EQUALIZED VALUES (Total Assessed Value, Total Assessed Value As Equalized by the Board of Review, Total Assessed Value As Equalized by the County Board, Total Assessed Value As Equalized by the Minnesota Tax Commission), SOLD FOR TAXES.

Ide Gasclee

Washburn's Add'n.

A.P. Miller

Cass County, Minnesota, for Taxes for the Year 1935.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION (District No., Rate, Mills), SPECIAL TAXES (Ditch No., Rate, Mills), TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, November Settlement 1935, Collections to First Monday in January 1937, Delinquent on First Monday in January 1937, Total Delinquent Tax and Penalty, REMARKS.

460

594

160

2067

2nd Half Paid OCT 28 1935 8910  
1st Half Paid JUN 15 1935 5821

1033

1034

670

1009

1033







