ASSESSMENT & TAX LIST

Vil. of Backus

1936

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 15 1936.

A.A. Mowatt Assessor of the Village Backus

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

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

[illegible] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

4. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: Provided, that if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, not exempt under the provisions of Chapter 385, Laws of 1935, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county.

town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, not exempt under the provisions of Chapter 385, Laws of 1935, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, all horses, mules and asses used exclusively for agricultural purposes, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit, not exempt under the provisions of Chapter 385, Laws of 1935, shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof.

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

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

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

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

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

Village of Backus - (Unorg. School Dist.)

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	

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

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

FORM 1 — MILLS-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Set Not Less and more than 11 feet apart, each way	Have the Trees been kept in that condition by replacing all that may have died each year	Condition of Trees	REMARKS

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

Dated ..... *1936.*

..... *Assessor.*

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

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

Note ★ Assessors will not fill these Columns.

Form C

Auditor's Office, Cass County, Minnesota.

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

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

(SEAL)

L. Peterson
County Auditor.

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Fourth day of January, A. D. 1937, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village *of* Backus *in said County for the year 1936, as specified above, and amounting to* Five thousand five hundred sixty six and 61/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

December 31 *1937*

To L. C. PETERSON, County Auditor:

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

W. T. McKeown
County Treasurer.
ewa

Auditor's Office, Cass County, Minnesota.

January *1938.*

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

(SEAL)

L. Peterson
County Auditor.

Returns Sh

NAMES OF OWNERS

Note ★ Assessors will

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Backus,

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Valuation of Money and Credits	Valuation by School Districts:					Rate of State Taxes:						Rate of County Taxes:								Rate of Town, City or Village Taxes:									Total Rate of Town, City or Village Tax	Rate of School Taxes:						Total Rate of School Tax	Total Rate of All Taxes	Taxes Levied: Local 1 Mill	Special	Sink'g State Loan	Sink'g Bldg.	Total School Tax	All Other Taxes: Funds	Date	Amounts
	Dollars	Dollars	Value of Lands other than Town Lots Including Structures Dollars	Value of Town and City Lots Including Structures Dollars	Personal Property Dollars	Total Value of all Property Exclusive of Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tech. Inst. & Rel. Fund Mills	Miss. Gen'l Hosp. Mills	Mills	Total Rate of State Tax Mills	Co. Rev. Mills	Co. R.&B. Mills	Co. Poor Mills	Co. Bond and Int. Mills	Co. Sink. Int. Mills	Co. Sinking Mills	Mills	Mills	Town Rev. Mills	Town R.&B. Mills	1 Mill Drag Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills	Local 1 Mill Mills	Special Mills	Sch'l State Loan Mills	Sink'g Bldg. Mills	Total Rate of School Tax Mills	Total Rate of All Taxes Mills	Local 1 Mill	Special	Sinking State Loan	Building	Total School Tax			
Vill.	14610	4383	5117	22625	9603	37345	1076	12.26		2.56	4.46	19.94					14				8.5	18.76							27.49	Vill. 1.	15.	5.	42 1.	26.7	74.94	5.12	76.75	2149	5.12	25.89	State Revenue		4090
																														Town 1.	30	5.	42 1.	41.7	119.94	32.23	96.84	135.36	32.23	161.14	State School		4593
																																								Teachers' Insurance and Retirement Fund		971
																																								Minn. General Hospital		
																																								County Revenue		4584
																																								County Road and Bridge		17027
																																								County Poor		4584
																																								County Bond and Interest		5756
																																								County Sinking		
																																								Old Age Assistance		5756
																																								Town Revenue		70027
																																								Town Road & Bridge		
																																								Town 1 Mill Dragging		
																																								Town State Loan		
																																								Town Building		
																																								Town Fire Patrol		
																																								Interest		29983
																																								Sinking		39998
																																								School Local 1 Mill		3735
																																								School Special		104359
																																								School State Loan		
																																								School Building		3735
																																								School Old Age Assis.		18673
																																								Sinking		15675
																																								Money and Credits		4383
Total																																								TOTAL		556661
																																								From Page	+	36

Total No. Acres.....

Total Levy, $ 556661

Book Footings, $

State of Minnesota, } ss.
County of Cass.

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

Witness my hand and official seal this 27th day of November A. D. 1926.

L. C. Peterson
County Auditor.

SEAL

Returns Sh

NAMES OF OWNERS

Note ★ Assessors wi

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

FUNDS	March Settlement 193..	June Settlement 193..	Nov. Settlement 193..	Am't Collected from Nov. 1935 to First Monday in Jan. 1936	~~March Settlement 193..~~	~~June Settlement 193..~~	~~Nov. Settlement 193..~~	~~TOTAL COLLECTED~~	~~BALANCE UNCOLLECTED~~
State Revenue	10499	13701	13938	482					
State School	1178	1558	1564	54					
Teachers' Ins. and Ret. Fund	249	323	331	11					
Minn. Gen'l Hospital									
County Revenue	11697	15258	15504	536					
County Road and Bridge	4368	5700	5800	201					
County Poor	11697	15258	15504	536					
County Bond and Interest	14302	18664	18988	657					
County ~~Sinking~~ Bd	14302	18664	18988	657					
Town Revenue	17961	23440	23847	825					
Town Road and Bridge							1205		
Town 1 Mill Dragging									
Town ~~State Loan~~ Interest	7692	13389	10213	353					
Town ~~Building~~ Sinking	10259	10039	13622	471			5746		
Town Fire Patrol							6863		
School Local 1 Mill	958	1250	1272	44					
School Special	28739	37217	36958	1331					
School ~~State Loan~~ Sinking	4633	5250	5342	185					
School Deficiency	4790	6251	6359	220					
School Building	958	1250	1272	44					
Money and Credits	4041	120	108						
TOTALS	147673	182774	189610	6597	31308	95638	969076.00	-01	556697

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

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

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Hundredths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the State Tax Commission (Dollars)
Samuel Adams	15	*NE¼*	5	114	32	160		*Yes*	5600	1200		6800	800	933	1733			
O. J. Anderson		*SW¾*	5	114	32	160		*No*	5800			5800		1933	1933			
Lester Howard		*SE¼*	5	114	32	160		*No*	6200			6200		2067	2067			
George E. Warner		*N½ of NE¼*	6	114	32	80		*Yes*	2800	900		3700	740		740			
Howard Elliott		*S½ of NE¼*	6	114	32	80		*No*	2800			2800		933	933			
Oscar Johnson		*NW¼*	6	114	32	160		*Yes*	6000	2400		8400	800	1467	2267			
Mary Cole		*E½ of SW¼*	6	114	32	80		*Yes*	2300	1200		3500	700		700			
W. H. Benson		*W½ of SW¼*	6	114	32	80		*No*	3000			3000		1000	1000			
A. R. Sylvester		*NE¼ of SE¼*	6	114	32	40		*Yes*	1600	1600		3200	577	100	677			
Do.		*SW¾ of SE¼*	6	114	32	40		*Yes*	1200			1200	223	33	256			
									37300	7300		44600	3840	8466	12306			

PROOF

Assessed Value of Homesteads, $3,840 x 3 equals - -	$19,200
Assessed Value of Remainder, $8,466 x 3 equals - -	$25,398
Total True and Full Value,	$44,598

Form 4C WILLIS-SUTTS COMPANY, MINNEAPOLIS

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100%)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Improvements and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 Per Cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ Per Cent Class 3 (Dollars)	Total Assessed Value of Lands All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Total Assessed Value As Equalized by the County Board of Review (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 6622 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid: 1st Half / 2nd Half	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty	November Settlement 1937 ($ cts.)	Penalty	Collections to First Monday in January 1938 ($ cts.)	Penalty	Delinquent on First Monday in January 1938 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Aaron Zaffke		Sel of Sel	29	139	30	40		No	600	~~600~~		~~1200~~ 600			400	400				200					2697	2nd Half Paid 1st Half Paid	OCT 28 1937 JUN 7 1937	8544 4849		1356		1349						
2	Minnie E. Bailey		(100' W. x parallel R.R. extg. 2 ac. of Sel Sel Sec 29)				2.0		"	100			100		33	33	33				33																				
2	Trustees of Meth. Episc. Church of Backus		100' x 200' of Lot 6 Blk 9 (Church)				Exempt																			44	PAID IN FULL	APR 21 1937	2979		44								
3	Backus State Bank		40' x 150' S. of Lot 6 Blk 9				14		Yes	50	200		250	50		50																								
4	~~American Trust Power Co.~~ ~~Alex E. Miller Admr.~~ Harry D. Miller		50' x 150' of E½ of NE¼	31			17		No	2			2		1	1				SOLD FOR TAXES	50					67													6.75	
5	" " "		150' x 500' of E½ of NE¼				1.75			28			28		9	9					1					13	PAID IN FULL	JUN 30 1937	6339		13								
6	N. D. Cafflend		9.0 ac. of NE¼ NE¼				9.0		No	135	1610		1745	349		349					9					121	PAID IN FULL	JUN 30 1937	6339		121								
7	Ole Foss		176' x 339' of NE¼ NE¼				1.61		No	75	800		875		292	292				SOLD FOR TAXES	349					4709	2nd Half Paid 1st Half Paid	NOV 23 1937 JUN 28 1937	7564 6267		2355		2355						
8	A. D. Miller	Harry D. Miller	1790' x 390' less 150' x 500' of 50' x 150' of SE¼ NE¼ + less 5' x 100'				14.01		No	210	1950		2160		720	720					292					3940	2nd Half Paid 1st Half Paid	NOV 20 1937 JUL 2 1937	9435 6247		1970		1970						
9	N. E. Cox	Martha Cox	176' x 445' less 50' x 150' of NE¼ NE¼ + less 10' x 100' & 50' x 150'				1.00		Yes	50	500		550	110		110					720					9716	PAID IN FULL	JUN 30 1937	6339		9716								
10	~~Backus State Bank~~	Martin Anderson	50' x 150' of NE¼ NE¼				.95		"	40	500		540	108		108					110					1484	PAID IN FULL	MAY 15 1937	4010		1484								
11	N. D. Cafflend		SE¼ NE¼ less platted & that portion of Cty. Bldg.				.79		No	435			435	87		87				SOLD FOR TAXES	108					1457	PAID IN FULL	JUN 25 1937	5918		1457								
12	A. D. Miller		~~Lot 4 Blk 4~~ Lot 1				.85		"	127			127		42	42					87					1174	2nd Half Paid 1st Half Paid	NOV 23 1937 JUN 28 1937	7564 6267		587		587						
13	"		~~Sel 4 NE¼~~ - Lot 8				.76.90		"	403			403		134	134					42					567	PAID IN FULL	JUN 30 1937	6339		567								
14	Aaron Zaffke		50' x 100' of E½ of NE¼				.11		"	40	100		140		47	47					134					1808	PAID IN FULL	JUN 30 1937	6339		1808								
15	Bert Martin Anderson & Fred L. Quinn		10' x 100' & 60' x 50' & 150' of NE¼ NE¼				.17		"	40	100		140		47	47				SOLD FOR TAXES	213					2874													28.74	
16																																												
17																																												
18																																												
19																																												
20							138.71			2293	~~6160~~		8453	704	1684 ~~1684~~	2388 ~~2388~~					2848					31682																

Form 4C. MILLS-BLAIR COMPANY, MINNEAPOLIS

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

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

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

Note: Strike out words not applicable. Use "Platted Property" or "Unplatted Property" as the case may be. Use "Village" or "City" as the case may be.

No.	Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town of Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements: True and Full Value of Buildings and Structures	True and Full Value of Machinery Assessably Attached to the Real Estate	Total True and Full Value of Lands and Structures Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 20 Per Cent, Class 3B	Assessed Value of Remainder at 33⅓ Per Cent, Class 3	Total Assessed Value of Lands Including All Structures Improvements and Machinery	Equalized Values: Total Assessed Value As Equalized by the Board of Review	Total Assessed Value As Equalized by the County Board	Total Assessed Value As Equalized by the Minnesota Tax Commission	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Lafe Sycks		All that part of Lot 1 lying N of Lot 1 Blk 7						Yes	100	260		360	72		72				
2																				
3	Fannie G. Bailey		145 x 140' S of Lot 13 Blk 6						No	500	3500		4000		1333	1333				
4	Arthur D. Miller & E. E. Shifflett		145' x 40' S of Lot 7						"	50			50		17	17				SOLD FOR TAXES
5	John Spillane		145' x 100' S of Lot 7						"	100	320		420		140	140				
6	Frank Reynolds		175 x 162½' S of Lot 3						Yes	140	1660		1800	360		360				
7	Fannie G. Bailey		175 x 162½' S of Lot 3						Yes	140	1660		1800	360		360				
	Backus Lbr. Co.		All that part of Lots 30-31 S of Lot 1 Blk 5						No	75	60		135		45	45				SOLD FOR TAXES
	"		83' x 174' N of Lot 18 Blk 5							100			100		33					
10	J. M. Ozier		75 x 140' N of Lot 24 Blk 6						No	100	60		160	32		32				SOLD FOR TAXES
11	J. A. Newman		75 x 140' N of Lot 1 Blk 6						No	100	200		300		100	100				
12	~~Warren H. Kimball~~ Lillie Sutton		75 x 150' N of Lot 7						No	100	110		210		70	70				SOLD FOR TAXES
13	Rollin Thorpe		40 x 145' S of Lot 9						No	140	580		720		240	240				
14																				
15																				
16																				
17																				
18																				
19																				
20										1515	9410		9955	82	1945	2027				

No.	Valuations by School Districts as Equalized by Tax Commission: District No. 360	District No.	District No.	District No.	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
	Rate ..... Mills	Rate ..... Mills	Rate ..... Mills	Rate ..... Mills																				
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.		$ cts.		$ cts.		$ cts.		$ cts.	
1	72									972	2nd Half Paid 1st Half Paid	NOV 10 1937 JUN 7 1937	9176 4878		486		486							
2																								
3	1333									17988	1st Half Paid	JUN 25 1937	6036		8994						8994			
4	17									229											229			
5	140									1889	2nd Half Paid 1st Half Paid	NOV 2 1937 JUN 8 1937	8870 6266		945		944							
6	360									4858	2nd Half Paid 1st Half Paid	OCT 5 1937 APR 1 1937	7779 6236		2429		2429							
7	360									4858	1st Half Paid	JUN 25 1937	6036		2429						2429			
8	45									607	PAID IN FULL	JUN 14 1937	5197		607									
9	33	Auditors Assessment 4/12/37								445	PAID IN FULL	JUN 14 1937	5197		445									
10	32									432											432			
11	100									1349	2nd Half Paid 1st Half Paid	Nov. 19 1937 JUN 8 1937	7289 5037		674		675							
12	70									945	PAID IN FULL	APR - 5 1937	7912		945									
13	240									3239	PAID IN FULL	MAY 21 1937	4597		3239									
14																								
15																								
16																								
17																								
18																								
19																								
20																								
	~~7807~~																							
	~~4969~~																							
	~~5449~~																							
	5186																							
										37366														
										69045														

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

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

Name of Owner	School District	Description of Property: Subdivision	Lot	Block	Indicate Homestead	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Attached to Buildings (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Frank Collins	*12*	*Elm Knoll*	*1*	*2*	*Yes*	*600*	*3000*		*3600*	*900*		*900*			
E. F. Graham			*2*	*2*	*Yes*	*550*	*4200*		*4750*	*1000*	*300*	*1300*			
W. Doe			*3*	*2*	*No*	*550*	*5000*		*5550*		*2220*	*2220*			
M. Douglas			*4*	*2*	*Yes*	*550*	*3000*		*3550*	*888*		*888*			
John Smith			*5*	*2*	*Yes*	*550*	*2600*		*3150*	*788*		*788*			
Do.			*6*	*2*	*Yes*	*550*			*550*	*138*		*138*			
J. C. Colburn			*7*	*2*	*Yes*	*550*	*4000*		*4550*	*1000*	*220*	*1220*			
H. Haley			*8*	*2*	*No*	*550*			*550*		*220*	*220*			
George Becker			*9*	*2*	*Yes*	*550*	*2950*		*3500*	*857*	*35*	*892*			
Do.			*10*	*2*	*Yes*	*600*			*600*	*143*	*5*	*148*			
						5600	*24750*		*30350*	*5714*	*3000*	*8714*			

PROOF

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

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

Total True and Full Value - $30,356

Form 5C WALLER-DAVIS COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
A.O. Miller	Adah E. Miller	1	Koop's Add'n	1	1		No	30										
"	"	2		2				30										
"	"	3		3				30										
"	"	4		4				30			240		96	96				
"	"	5		5				30										
"	"	6		6				30										
"	"	7		7				30										
"	"	8		8				30										
Emma Biehl		9		9			Yes	50										
"		10		10			7/10	50										
"		11		11				50										
"		12		12				50										
"		13		13				50										
"		14		14				50										
"		15		15				50										
"		16		16				50										
"		17		17				50										
"		18		18				50										
"		19		19				50	940		1440 ~~1597~~	~~195~~	~~320~~	~~515~~				
		~~20~~																
								310	940		1680	195	416	611				

Valuations by School Districts as Equalized by Tax Commission: District No. 162 Rate 14.94 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
										1																	
										2																	
										3																	
96									1439	4	PAID IN FULL	JUN	30	1937	6338		1439										
										5																	
										6																	
										7																	
										8																	
										9																	
										10																	
										11																	
										12																	
										13																	
										14																	
										15																	
										16																	
										17																	
										18																	
378 ~~513~~									~~5593~~ ~~7706~~	19	PAID IN FULL	OCT	25	1937	8217				5593								21.75 Abstract 1.50
										20																	
614									9207																		

Form 5C WALSH-DAVIS COMPANY, MINNEAPOLIS

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land Including all Structures Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1823 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid: 2nd Half Paid / 1st Half Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Emma Riehl		Koop's Addn	20	1			50																																			37 Added
2	"			21				50																																			
3	Nora E. Murphy			22			yes	50																																			
4	"			23			"	50	1050		1250	312		312																												
5	"			24			"	50																																			
6	"			25			"	50																																			
7	Esther A. George & Landmark	Mrs Jane M. Adams		26			No	40																																			
8	" " "	"		27			"	40																																			
9	" " "	"		28			"	40																																			
10	" " "	"		29			"	40			160		64	64																													
11																																											
12																																											
13																																											
14																																											
15																																											
16																																											
17																																											
18																																											
19																																											
20																																											
								360	1050		1410	312	64	376																												

	Valuations by School Districts as Equalized by Tax Commission	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
1	25		37.5	PAID IN FULL	OCT 25 1937	8212				37.5							37 Added
2																	
3				2nd Half Paid	NOV 19 1937	9313											
4	312		467.8	1st Half Paid	JUN 8 1937	4308		233.9		233.9							
5																	
6																	
7																	
8																	
9																	
10	64		96.0	2nd Half Paid	JUL 28 1937	7095											
				1st Half Paid	JUN 28 1937	6271		48.0		48.0							
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
	376		563.8														

Form 3C MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Structures Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Lands Subject to Reversion at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
E. J. Zimmerson		Koepe's Add'n	1	1		yes	50										
"			2	2		"	50										
"			3	3		"	50	600		900	225		225				
"			4	4		"	50										
"			5	5		"	50										
"			6	6		"	50										
Grace R. Bronson			7	7		No	50										
"			8	8		"	50	600		750		300	300				
"			9	9		"	50										
Marvin A. Dell			10	10		yes	50										
"			11	11		"	50										
"			12	12		"	50	1000		1150	288		288				
Valentine Imholte			13	13		No	50										
"			14	14		"	50	850		1000		400	400				
"			15	15		"	50										
A. D. Miller	Adah E. Miller & Mary Audrey Miller		16	16		yes	50										
"			17	17		"	50	1250		1350	337		337				
J. N. Bailey			18	18 thru 8 of 5		No	10			10		4	4				SOLD FOR TAXES
E. N. Strong			19	S ½ of 18		"	10			10		16	16				
Mary Cosgrove			20	19		"	50			50		20	20				SOLD FOR TAXES
							950	4300		5250	850	740	1590				

Valuations by School Districts as Equalized by Tax Commission: District No. 1422 Rate 1936 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
225									33.74	2nd Half Paid 1st Half Paid	OCT 12 1937 MAY 13 1937	3844 3678		1.687		1.687 ✓							
300									44.98											44.98		49.33	
288									43.18	2nd Half Paid 1st Half Paid	NOV 20 1937 MAY 31 1937	9454 4870		2.159		2.159 ✓							
400									59.98	PAID IN FULL	JUN 14 1937	5202		5.998									
337									50.53	PAID IN FULL	JUN 30 1937	6338		5.053									
4									.60											60			
16									2.40	2nd Half Paid 1st Half Paid	OCT 28 1937 JUN 8 1937	5276 4172		1.20		1.20 ✓							
20									3.00											3.00			
1590									238.41														

Form 5C

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: Structures and Improvements: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads Assessable at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 6663 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Mrs Cosgrove		Kaapa Addn.	10	2			50			50		20	20				SOLD FOR TAXES	20									3 00	1										3 00			
2	E. N. Strong			21				50			50		20	20															2													
3				22				50	200		300	75		75					75								11 24	3	2nd Half Paid 1st Half Paid	OCT 28 1937 JUN 8 1937	5 32 4 92		5 62		5 62						
4	~~A. O. Mellen~~ ~~Fremont Brooks~~						3 Lead Ridge Lots 3 100 ft of block 1	100			100		40	40					40									6 00	4	PAID IN FULL	JUN 30 1937	6 38		6 00								
5	F. M. Brooks		N½ of	3				40	50		90		36	36				SOLD FOR TAXES	36									5 40	5										5 40			
6	Effie Crowell			1	4			30			30																		6													
7	"			2				30			30																		7													
8	"			3				30	300		420		168	168					168									25 19	8	PAID IN FULL	JUN 25 1937	5 92		25 19								
9	"			4				30																					9													
10	Jefferson P. & Margaret A. Saunders			5				30																					10													
11	A. J. Ellsworth	Bloomington Set		6				30	350		410	102		102				SOLD FOR TAXES	102									15 29	11										15 29			
12				7				30	170		200		80	50				SOLD FOR TAXES	50									7 60	12	PAID IN FULL	SEP 3 1937	7 60				7 60	3 22					
13	Earle Kimball			8				30																					13													
14	"			9				30	550		640	160		160					160									23 99	14	PAID IN FULL	OCT 26 1937	85 11				23 99	84					
15	"			10				30																					15													
16	A. O. Mellen	John D. & Evelyn M. Lindgren		11				30			30		12	12					12									1 80	16	PAID IN FULL	JUN 30 1937	6 38		1 80								
17	Earle Kimball			12				30			30		12	12				SOLD FOR TAXES	12									1 80	17	PAID IN FULL	OCT 26 1937	85 11				1 80	06					
18																													18													
19	Harold McAllister				3	100 ft of block 3		60	160		240	60		60					60									9 00	19										9 00		9 37	
20																													20													
								720	1750		2570	297	368	735					735									110 21														

Form 5C WILLIS-BATE COMPANY, MINNEAPOLIS

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads Up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 147 Rate 14.72 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																																									
2																																									
3																																									
4																																									
5																																									
6	Effie Crowell			3	4			25			25		10	10					10						150		PAID IN FULL	JUN 25 1937	5931		1.50								
7																																									
8	A.D. Miller			1	9			50																																	
9	"			8				50	300		350	13 100		100					100						1499		PAID IN FULL	AUG 13 1937 JUN 30 1937	7344 6338		7.99		7.00						
10								40																																	
11	"	"		4				40	400		480	120		120					120						1799		PAID IN FULL	JUN 30 1937	6338		17.99								
12	A.D. Miller			5				25					10	10					10						150		PAID IN FULL	JUN 30 1937											
13	"			6				25					10	10					10						150		PAID IN FULL	JUN 30 1937											
14	"			7				25					10	10					10						150		PAID IN FULL	JUN 30 1937											
15	"			8				25					10	10					10						150		PAID IN FULL	JUN 30 1937	6338		12.00								
16	"			9				25					10	10					10						150		PAID IN FULL	JUN 30 1937											
17	"			10				25					10	10					10						150		PAID IN FULL	JUN 30 1937											
18	"			11				25			250		10	10					10						150		PAID IN FULL	JUN 30 1937											
19	"			12				25					10	10					10						150		PAID IN FULL	JUN 30 1937											
20																																									
								445	700		1105	220	90	310					310						4648														

Form 5C WILLIS-DAVIS COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
Jacob A. Gieberg		1	1	1		Yes	50										
"		2	2			"	50										
"		3	3			"	50										
J. A. Gieberg		4	4			"	50										
"		5	5			"	50	125		375	94		94				SOLD FOR TAXES
Fred Claflin		6	6			No	50										SOLD FOR TAXES
"		7	7			"	50			100		40	40				
Lars Johnson		8	8			"	50			50		20	20				SOLD FOR TAXES
~~Herman Bunnerty~~	H. D. & Emma Miller	9	9			Yes	50	810		860	215		215				
"	" "	10	10			"	50										
~~D. P. Slater A. V. Miller~~	Ada E. Miller Admr.	11	10			"	50			150	37		37				
" "	" "	12	10			"	50										
Backus State Bank		13	13			No	100	1350		1450		580	580				
Philip P. Palmer		14	14			"	100	300		400		160	160				
Ida M. Palmer		15	15			"	100	520		620		248	248				
Chas. W. Bayer	Guy Smith	16	16			No	100										
"		17	17			"	100	800		1100		440	440				
"		18	18			"	100										
J. A. Gieberg		19	19			Yes	100										
"		20	20			"	100	280		480	120		120				
							1450	4175		5625	446	1408	1854				

Valuations by School Districts as Equalized by Tax Commission: District No. 2609 Rate 34.9 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
144.94										1														
										2														
										3														
										4														
94									14.09	5	PAID IN FULL	MAY 31 1937	4519		14.09									
										6														
40									6.00	7	2nd Half Paid	OCT 26 1937	8299		3.00		3.00							
20									3.00	7	1st Half Paid	JUL 6 1937	6485											
215									32.24	8											3.00		32.24	35.36
										10														
37									5.55	11	PAID IN FULL	JUN 30 1937	6358		5.55									
										12														
580									86.94	13	2nd Half Paid	NOV 18 1937	7385											
160									23.99	14	1st Half Paid	JUN 8 1937	4910		43.49		43.49							
248								Abated $ 17.99	37.18	15	2nd Half Paid	OCT 13 1937	7479				10.40		1.60		1.60			
											1st Half Paid	MAY 17 1937	2679								6.00			
											PAID IN FULL													
440									65.97	17	PAID IN FULL	DEC 23 1937	10080		18.59									
										18														
										19	2nd Half Paid	OCT 26 1937	8338											
120									17.99	20	1st Half Paid	JUN 14 1937	5179		9.00		8.99							
1954									292.98															

Sold to Backus 19.19 Abated $ 5.58 60

Form 5C HILLER-BLAND COMPANY, MINNEAPOLIS

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

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

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

		DESCRIPTION OF PROPERTY					ASSESSOR'S VALUATION							EQUALIZED VALUES																									
								Structures and Improvements																															
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Lot	Block		No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery, Tools and Attachments to Real Estate	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	SOLD FOR TAXES
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Erney Noble		Original Plat	21	1			Yes	100			100	25		25				
Backus Rural Telephone Co.			22		Exempt		No											
" "			23				"											
" "			24				"											
Roy Eeler			1	2			"	50										SOLD FOR TAXES
"			2				"	50	200		300		120	120				SOLD FOR TAXES
Alice Eeler			3				Yes	40										
"			4				"	40										
"			5				"	40										
"			6				"	40										
"			7				"	40	450		650	170		170				
A. B. Miller	Mark B. Miller		8				No	50										SOLD FOR TAXES
"	"		9				"	50										SOLD FOR TAXES
"	"		10				"	50										SOLD FOR TAXES
"	"		11				"	50										SOLD FOR TAXES
"	"		12				"	50			250		100	100				SOLD FOR TAXES
Frank Reynolds			13				"	100	850		950		380	380				
Raymond R. Strait			14				No	100										
"			15				"	95	1000		1195		478	478				
Jacob A. Stoberg		Lot 16 & 10 ft. of	15				"	105	200		305		122	122				
								1650	2700		4350	195	1200	1395				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION					SPECIAL TAXES																																	
	District No. 1441 Rate ..... Mille	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Ditch No.		Ditch No.		Ditch No.		Ditch No.		TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	REMARKS
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.		$ cts.		$ cts.		$ cts.		$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	25													375		2nd Half Paid	OCT 26 1937	6338											
1																1st Half Paid	JUN 14 1937	5197		187		188							
2																													
3																													
4																													
5																													
6	120													1799												1799			
7																													
8																													
9																													
10																													
11	170													2549		PAID IN FULL	NOV 16 1937	9140				2549	89						
12																													
13																													
14																													
15																													
16	100													1499		PAID IN FULL	JUN 30 1937	6398		1499									
17	380													5698		2nd Half Paid	OCT 5 1937	7779				2849							
18																1st Half Paid	JUL 1 1937	6526		2849		2849							
19	35 ~~748~~					Abated $5 ~~748~~								7167		2nd Half Paid	DEC 8 1937	11453											
																PAID IN FULL	MAY 1 1937	4660		2624		2624							
20	122													1829															19.19 Abated $107
	1395													20916		PAID IN FULL	MAR 8 1937	4444	1829										

Form 5C WILLIS-BOYD COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Structures Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1447-1447-1 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... Rate ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
		Original Plat																																							
Ethel Jones Geo. Lindmark		1	19				No	100	1300		1400		560	560					560					8397	2nd Half Paid / 1st Half Paid	NOV 16 1937 / JUN 28 1937	9138 / 6297		4199		4198	✓						
Harley D. Pafland		2	20				"	100																																	
		3	21				"	100	2500		2700		1080	1080					1080					16193	2nd Half Paid / 1st Half Paid	NOV 23 1937 / JUN 28 1937	9565 / 6628		8097		8096	✓						
Vernon Bonnevitz		4	22				"	100	1250		1350		540	540					540					8097	2nd Half Paid / 1st Half Paid	NOV 13 1937 / JUN 15 1937	9266 / 5337		4050		4047	✓						40 + the balance
Backus St. Bank	Lulu May Barber	5	23				"	100																																	
" "	" "	6	24				"	100	2400		2600		1040	1040					1040					15594	PAID IN FULL	NOV 23 1937	10013				15594	✓						
		7																SOLD FOR TAXES																							
Backus Creamery Co. Inc.	W. N. Kelly	8	1	3			"	75										SOLD FOR TAXES																							
"		9	2				"	75	800		950		380	380				SOLD FOR TAXES						5698	2nd Half Paid / 1st Half Paid	NOV 18 1937 / JUN 28 1937	9141 / 6293		2849		2849	✓						
Martha Green		10	3				Yes	75																																	
"		11	4				"	75																																	
"		12	5				"	75	800		1025	256		256					256					3838	2nd Half Paid / 1st Half Paid	NOV 4 1937 / JUN 4 1937	8730 / 4828		1919		1919	✓						
~~G. S. Green~~	W. N. Kelly	13	6				"	75																																	
~~Anthony O. Miller~~		14	7				"	75																																	
"		15	8				"	75	1010		1235	309		309					309					4633	2nd Half Paid / 1st Half Paid	NOV 16 1937 / JUN 28 1937	9147 / 6274		2315		2482	✓						24 + the balance
Emma Uhlig		16	9				No	75																																	
"		17	10				"	75																																	
"		18	11				"	75	600		825		330	330					330					4948	2nd Half Paid / 1st Half Paid	NOV 2 1937 / MAY 31 1937	8445 / 4663		2474		2474	✓						
Frank Reynolds	See completed	19	E½ of	12			"	50			50		20	20					20					300	2nd Half Paid / 1st Half Paid	OCT 5 1937 / JUL 1 1937	7779 / 6226		150		150							
Fannie G. Bailey		20	W½ of	12			"	50			50		20	20					20					300											300				
								1395	10660		12055	565	3976	4535				SOLD FOR TAXES	4535					67998															

Form 5C BILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lots Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands (including all Structures Improvements and Machinery) (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	A.R. Taplin		Original Plat	1	4		yes	50										SOLD FOR TAXES
2	"			2			"	50	280		380	95		95				SOLD FOR TAXES
3	Mae Hayes			3			No	50										
4	"			4			"	50	600		700		280	280				
5	Backus State Bank			5			"	50										
6	"			6			"	50										
7	"			7			"	50	475		625		250	250				
8	Fred L. Claflin			8			yes	50	110		160	40		40				
9	Backus Lbr. Co.			9			No	50										
10	"			10				50										
11	"			11				50										
12	"			15				50	1050		1250		500	500				
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
								600	2615		3115 ✓	135	1030	1165				

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																								
2	95									14.24											14.24		15.67	
3											2nd Half Paid	Aug 9 1937	7180											
4	280									41.98 ✓	1st Half Paid	MAY 20 1937	3959		20.99		20.99 ✓							
5																								
6											2nd Half Paid	Aug 9 1937	7180											
7	250									37.49 ✓	1st Half Paid	MAY 20 1937	3959		18.75		18.74 ✓							
8	40									6.00	2nd Half Paid	OCT 28 1937	7275				3.00 ✓							
											1st Half Paid	JUL 6 - 1937	4115		3.00									
9																								
10																								
11																								
12	500									74.97 ✓	PAID IN FULL	JUN 1 1 1937	5199		74.97									
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
	1165									174.68											14.24		15.67	

Form 5C

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Earl Nimball		1	Original Plat	1	5		No	50										SOLD FOR TAXES
"		2	"	2			"	50	40		140		56	56				SOLD FOR TAXES
Adah E. Miller		3	"	3			"	40										SOLD FOR TAXES
"		4	"	4			"	40										SOLD FOR TAXES
"		5	"	5			"	40			120		48	48				SOLD FOR TAXES
Robt. P. Johnson		6	"	6			"	40										SOLD FOR TAXES
"		7	"	7			"	40			80		32	32				SOLD FOR TAXES
Pearl O. Hobbs		8	"	8			No	30										SOLD FOR TAXES
"		9	"	9			"	30										
"		10	"	N½ of	10		"	30										
"		11	"	S½ of	10		"	30										
"		12	"		11		"	30										
"		13	"		12		"	30	150		360	90		90				
E. E. & Annie Griffith		14	"		16		"	40										
"		15	"	Bal of	17		"	46	340		420	105		105				
Evangh E. Wright		16	"		18		"											
"		17	"	N. 10' of	17		"	55	550		605	151		151				SOLD FOR TAXES
		18																
		19																
		20																
								615	1110		1725	246	136	482				

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

Valuations by School Districts as Equalized by Tax Commission: District No. 107 Rate 144.71 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
										1														
56									840	2											840			
										3														
										4														
48									720	5											720			
										6														
32									480	7											480			
										8														
										9									8					
										10									9					
										11									32 10					
										12									32 10					
90									1349	13									11		1349		1439	
										14									12					
105									1574	15	2nd Half Paid 1st Half Paid	OCT 16 1937 NOV 19 1937	7482 3894		787 ✓		787 ✓							
										16														
151									2264	17											2264			
										18														
										19														
										20														
482									7227															

Form 3C. MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 as Per Cent, Class 3C (Dollars)	Assessed Value of Reminder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
J. A. Newman			1	6		No	30										
"			2			"	50										
"			3			"	50										
"			4			"	50	520		720		288	288				
Jessie D. Morrett			5			Yes	50										
"			6			"	50										
~~Jos. Spong~~	Jessie D. Morrett		7			"	40	620		760		190	190				
J. A. Gilbertson Estate			8			"	40										
"			9			"	50										
"			10			"	50	240		400		100	100				
John E. Frame			11			"	50										
"			12			"	50	400		500		125	125				SOLD FOR TAXES
J. W. Ozier			13			"	50										
"			14			"	50										
"			15			"	50										
"			16			"	50										
"			17			"	50										
"			18			"	50										
"			19			"	50										
"			20			"	50	400		500		200	200				SOLD FOR TAXES
							1600	2180		3180	615	1183	903				

Valuations by School Districts as Equalized by Tax Commission: District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
14.44																									
388									43.18	1	2nd Half Paid	Nov.	19	1937	9390										
										4	1st Half Paid	JUN	9	1937	5060		2.159		2.159						
190									28.49	6	PAID IN FULL	MAR	8	1937	7245	28.49									
100									14.99	10	PAID IN FULL	MAR	8	1937	7244	14.99									
125									18.74													18.74			
200									29.99													29.99			
903									135.39																

Form 3C. BULLIS-BLOOD COMPANY, MINNEAPOLIS

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures and Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Attached Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures Improvements and Machinery	Equalized Values: Assessed Value of Homestead Lots $4000 or less, 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	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 2 Rate 44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
			Original Plat																																								
1	F. M. Ozier			21	6		Yes	40																																		
2	"			22			"	40																																		
3	"			23			"	40																																		
4	"			24			"	40	100		260	65		65				SOLD FOR TAXES	65								975	4										975				
5	John M. Bundy			1	7		"	40																																		
6	"			2			"	40			80	20		20					20								300	6	PAID IN FULL AUG 7 1937													
7	Carrie G. Bundy			3			"	40																																		
8	"			4			"	40																																		
9	"			5			"	40																							1874				1874	47						
10	"			6			"	40	260		420	105		105					105								1574	10	PAID IN FULL AUG 7 1937													
11	Backus State Bank			7			No	60																																		
12	"			8			"	60	360		420		168	168				SOLD FOR TAXES	168								2519	12										2519				
13	John R. O'Kearns			9			"	60			60		24	24				SOLD FOR TAXES	24								360	13										360				
14	D. W. Bartholomew			10			Yes	60	160		220	55		55					55								825	14	2nd Half Paid	NOV 2 - 1937	8761		463		362							
15	E. O. Rice			11			"	60	220		280	70		70					70								1050	15	1st Half Paid	OCT 23 1937	8176				525							
16	~~Th. Th. Kimball~~	Pottie Sutton		12			"	60	220		280	70		70				SOLD FOR TAXES	70								1050	16	2nd Half Paid	JUN 29 1937	6287											
17																													1st Half Paid	APR - 5 1937	7911		1050									
18																													PAID IN FULL													
19																																										
20																																										
								760	1220		2020	394	192	586					577								8653															

Form 5C WILLEY-DAVIS COMPANY, MINNEAPOLIS

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

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

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

			Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 162 Rate 44 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
The Union Cong Church		1	Original Plat	1	8	Exempt																																				
"		2		1																																						
		3		2																																						
Philip Palmer		4		4				No	30																																	
"		5		5				"	30																																	
F. W. Zöpfke		6		6				"	30			90		36	36					36																						
Nellie K. Strait		7		7				Yes	60	600		660	165		165					540							2nd Half Paid	OCT 13 1937	2375			270		270							
Bert Peck		8		8				No	60	500		560		224	224					2474							1st Half Paid	MAY 17 1937	2677			1237		1237							
Arthur D. Miller	Adah E. Miller	9		9				"	60											2474							2nd Half Paid	SEP 8 1937	2987			1237		1237							
"	"	10		10				"	60											3359							1st Half Paid	OCT 23 1937	3167			1660		1679							
John T. Jones		11		11				"	60			120		48	48					720							PAID IN FULL	JUN 10 1937	1038			720									
"		12		12				"	60	380		500		200	200					2999							PAID IN FULL	JUN 17 1937	5446			2999									
		13																																								
		14																																								
		15																																								
		16																																								
		17																																								
		18																																								
		19																																								
		20																																								
									450	1480		1930	165	508	673					673												10097									

Form 5C. MILLER-DUNN COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1002 Rate 1936 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
Evangelical Lith. Emanuel Church	Philip Palmer	Original Plat	1	9		No	30																																			
" " "	"		2	7		No	30			60		24	24				SOLD FOR TAXES	24																								
A. O. Miller	Adah E. Miller		3	3		"	30																				360	2	2nd Half Paid 1st Half Paid	OCT 13 1937 MAY 17 1937	7875 7677		180		180							
" "	"		4	4		"	30																					3														
" "	"		5	5		"	30																					4														
" "	"		6	6		"	30																					5														
" "	"		7	7		"	30																					6														
" "	"		8	8		"	30																					7														
" "	"		9	9		"	30																					8														
" "	"		10	10		"	30			240		96	96					96									1439	9														
Anna D. Clinch			11	11		4th	60	440		500	125		125					125									1874	10	PAID IN FULL	JUN 30 1937	6338		1439									
Rev. M. Lodge & Sons O.O.H.P. Backus			12	12		7th	60	600		660		264	264				SOLD FOR TAXES	264									3958	11	PAID IN FULL	MAY 6 1937	3419		1874									
			13																									12											3958		4341	
			14																									13														
			15																									14														
			16																									15														
			17																									16														
Lafel Supply			18																									17														
			19																									18														
			20																									19														
							420	1040		1460	125	384	509					509									7631	20														

Form 3C. MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
Fannie G. Bailey		1 44'x110' So. of	12		See Supplemental												
Dr. Walter Millard & Lillian Tuffield		2 44'x140' So. of	12		"												
John Spillane		3 44'x100' So. of	12		"												
Frank Reynolds		4 44'x140' So. of	12-B		"												
Fannie G. Bailey		5 44'x140' So. of	12		"												
Backus Hot Co.		~~Lot 1 of Block 12 & Lots 3 & 4 of Block 1~~			"												
		7 44'x174' N. of	12		"												
L. H. Ojard		8 44'x110' N. of	12-B		"												
J. A. Hammond		9 44'x140' N. of	1		"												
Vernon & Ora Tomball		10 44'x150' N. of	12-A		"												
Lillian Thorpe		11 110'x143' S. of	7-9		"												
Mrs. Ingeberg Nystrom		12	10			No	200	300		500		200	200				
H. A. Courtney		13	11			Yes	200	380		580	145		145				
Earle Tomball		14 S. 50' of N½ of	12			No	60			60		24	24				
Ida M. Palmer		15 S½ of	12			Yes	100	300		400	100		100				
Walter E. Cox		16 N½ of Lot 8	12			No	100			100		40	40				
Clarence D. Mokey		17 Less N 100'	13			No	100	580		680		272	272				SOLD FOR TAXES
Jacob A. Ekberg		(Beg. S. line of E. 70 ft. of sec. 6 at N. line of R.R. R.W. 13 ft. to left of R.R. R.W. 13 ft. to left of R.R. R.W. 13 ft. to left of beginning)	13			Yes	100	735		835	209		209				
J. E. & Bertha Tucker		20	14			Yes	200	480		680	170		170				
							1060	2775		3835	624	536	1160				

Valuations by School Districts as Equalized by Tax Commission: District No. 147 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
134										1																
200										2																
										3																
										4																
										5																
										6																
										7																
										8																
										9																
										10																
										11																
								Abated to 2009	2999	12	PAID IN FULL	JUN 21	1937	2765		2009									9.90 Abated to 2006
145									2174	13	PAID IN FULL	NOV 1	1937	8639					2174	76						
24									360	14	PAID IN FULL	JUL 6	1937	6566			360									
100									1499	15	2nd Half Paid / 1st Half Paid	OCT 19 / MAY 17	1937 / 1937	7835 / 3677			750		749							
40									600	16	PAID IN FULL	MAY 10	1937	4009			3.00						½ Lot 300 Hanlon		Sherman Hoy	
272									4078	17														40.78		
209									3134	18	PAID IN FULL	NOV 1	1937	8649					3134	110						
										19																
170									2549	20	2nd Half Paid / 1st Half Paid	AUG 21 / JUN 8	1937 / 1937	7875 / 4671			1275		1274							
1160									17393																	

Form 5C

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands up to $1000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Stackburn's Addn.															
Susan & Emil Anderson			1	1		No	50	150		350		140	140				
" "			2				50										
" "			3				50										
" "			4				50										
Susan Riley Anderson			5				50			50		20	20				
"			6				50			50		20	20				
"			7				50			50		20	20				
"			8				50			50		20	20				
Susan & Emil Anderson			9				50			50		20	20				
" "			10				50			50		20	20				
" "			11				50			50		20	20				
Lorenty Rolum			12				50	700		800		320	320				SOLD FOR TAXES
"			13				50										SOLD FOR TAXES
~~H. D. Stackburn~~ Emil Anderson			14				50			50		20	20				
"			15				50			50		20	20				
Geo. & Ethel Jane Lindmark			16				50										
" "			17				50										
" "			18				50										
" "			19				50										
" "			20				50										
							750	850		1600		640	640				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
140									2099	1	PAID IN FULL	JUN 25 1937	5974		2099									
										2														
										3														
										4														
20									300	5	PAID IN FULL	JUN 25 1937	5972		1200									
20									300	6	PAID IN FULL	JUN 25 1937												
20									300	7	PAID IN FULL	JUN 25 1937												
20									300	8	PAID IN FULL	JUN 25 1937												
20									300	9	PAID IN FULL	JUN 25 1937	5971		900									
20									300	10	PAID IN FULL	JUN 25 1937												
20									300	11	PAID IN FULL	JUN 25 1937												
320									4798	12											4798			
										13														
20									300	14											300		329	
20									300	15											300		329	
										16														
										17														
										18														
										19														
										20														
640									9597															

Form 5C BILLIG-SUTR COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Reminder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Director of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Washburn's Addn															
Geo. & Ethel Jane Lindmark			1	21	1	yes	50										
" "			2	22		"	50										
" "			3	23		"	50	500		900	225		225				
~~A.O. Peter~~	Elmer W. Peterson &	Beulah M. Peterson	1	2		No	50			50		20	20				
" "	"	"	5	2		"	50			50		20	20				
" "	"	"	6	3		"	50			50		20	20				
Frank Reynolds			7	4		"	50			50		20	20				
			8	5		"	50			50		20	20				
Harley D. Coffland			9	6		"	50			50		20	20				SOLD FOR TAXES
"			10	7		"	50			50		20	20				SOLD FOR TAXES
A. E. Hammond	A. W. Bartholomew		11	8		"	50			50		20	20				
J. A. Neuman	Esther E. Bartholomew		12			"	100	190		290		116	116				
Abbalena Godfrey		Lots 9 & 10 except So. 40'	13			"	100			100		40	40				SOLD FOR TAXES
Harley D. Coffland		So. 40' of Lots 9 & 10	14	11		"	50			50		20	20				SOLD FOR TAXES
"			15	12		"	50			50		20	20				SOLD FOR TAXES
E. M. Olson			16	13		"	50	200		250		100	100				SOLD FOR TAXES
John & Maria H. Spilland			17	14		"	50	1500		1600		640	640				
" "			18	15		"	50			50		20	20				
John Spilland			19	16		"	50			50		20	20				
			20														
							1300	2890		4190	225	1116	1341				

Valuations by School Districts as Equalized by Tax Commission: District No. 1821 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
										1														
										2														
225									3373	3	2nd Half Paid 1st Half Paid	NOV 16 1937 JUN 28 1937	7133 6771		1686		1687							
20									300	4	PAID IN FULL	MAY 23 1937	4694											
20									300	5	PAID IN FULL	MAY 23 1937			900									
20									300	6	PAID IN FULL	MAY 23 1937												
20									300	7	2nd Half Paid 1st Half Paid	OCT 5 1937 JUL 1 1937												
20									300	8	2nd Half Paid 1st Half Paid	OCT 5 1937 JUL 1 1937	7279 6826		300		300							
20									300	9														
20									300	10											3.00			
20									300	11	PAID IN FULL	SEP 7 1937	7415				3.00	.09			3.00			
116									1739	12	2nd Half Paid 1st Half Paid	NOV 4 1937 JUL 2 1937	8760 6243		869		870							
40									600	13											6.00			
20									300	14											3.00			
20									300	15											3.00			
100									1499	16											1499			
640									9596	17	2nd Half Paid 1st Half Paid	NOV 6 1937 JUN 28 1937	8879 6565		4948		4948							
										18														
20									300	19	2nd Half Paid 1st Half Paid	NOV 6 1937 JUN 28 1937												
										20														
1341									20107															

Form 3C. MILLER-BATES COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C	Assessed Value of Remainder at 40 Per Cent, Class 4	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Remarks
		Washburn's Add'n																
Adah E. Miller			17			No	50			50		20	20					
"			18			"	50			50		20	20					
Maria W. Spillane			19			Yes	50	1200		1250	312		312					
Gertrude R. Chaffee	Maria W. Spillane		20			No	50			50		20	20					
John Spillane			21			"	50			50		20	20					
"			22			"	50			50		20	20					
E. M. Olson			23			"	50			50		20	20				SOLD FOR TAXES	
"			24			"	50			50		20	20				SOLD FOR TAXES	
"			25			"	50			50		20	20				SOLD FOR TAXES	
Ida M. Noll			26			Yes	50	50		100	25		25					
Mary Fox			1	3		"	50											
"			2			"	50	230		380	95		95				SOLD FOR TAXES	
"			3			"	50											
A. O. Miller	Adah E. Miller		4			No	50			100 ~~50~~		40 ~~20~~						
"			5			"	50											
"			6			"	50											
"			7			"	50											
"			8			"	50											
"			9			"	50			300		120	120					
			10			"	~~50~~			~~300~~		~~120~~	~~120~~					
							1600	1430		3030	432	280	712					

Valuations by School Districts as Equalized by Tax Commission: District No. 172 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
20									3 00	1	PAID IN FULL	AUG 13 1937 JUN 30 1937			3 00 ✓		3 00 ✓							
20									3 00	2	PAID IN FULL	AUG 13 1937 JUN 30 1937	7334 6334											
312									46 78	3	1st Half Paid	JUN 28 1937	7887		23 39		23 39 ✓							
20									3 00	4	2nd Half Paid 1st Half Paid	OCT 8 1937 JUL 6 1937	7763 7463		1 50		1 50 ✓							
20									3 00	5	2nd Half Paid 1st Half Paid	JUN 28 1937	7895 6762		3 00		3 00 ✓							
20									3 00	6	2nd Half Paid 1st Half Paid	NOV 6 1937 JUN 28 1937												
20									3 00	7											3 00			
20									3 00	8											3 00			
20									3 00	9											3 00			
25									374	10	PAID IN FULL	JUL 2 - 1937	6244		3 74									
										11														
95									14 24	12	2nd Half Paid 1st Half Paid	OCT 2 1937 JUN 25 1937	7717 5919		7 12		7 12 ✓							
										13														
~~600~~									6 00	14	PAID IN FULL	JUN 5 1937	4856		6 00									
										15														
										16														
										17														
										18														
70 ~~120~~ ~~120~~ ~~120~~ 712									~~1797~~ ~~1797~~ 10 75	19 20	PAID IN FULL	JUN 30 1937	4338		11 99									

Form 3C. MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery, Including Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands and Structures Including Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Real Est. at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Rockburn's Add'n															
James A. Newman			1	10	3	7/0	50			50		20	20				
"			2	11		"	50			50		20	20				
Trustees of Powers Dup.	Rented for manufacture		3	15		"	50	500		550		220	220				
E. M. Olson			4	12		"	50										
"			5	14		"	50										
"			6	15		"	50			250		100	100				SOLD FOR TAXES
"			7	16		"	50										
"			8	17		"	50										
Melissa M. Schonover			9	18		"	50	330		380		152	152				
E. M. Olson			10	19		"	50										SOLD FOR TAXES
"			11	20		"	50										SOLD FOR TAXES
"			12	21		"	50										SOLD FOR TAXES
"			13	22		"	50										SOLD FOR TAXES
"			14	23		"	50										SOLD FOR TAXES
"			15	24		"	50										SOLD FOR TAXES
"			16	25		"	50										SOLD FOR TAXES
"			17	26		"	50										SOLD FOR TAXES
"			18	27		"	50										SOLD FOR TAXES
"			19	28		"	50			500		200	200				SOLD FOR TAXES
			20														SOLD FOR TAXES
							950	830		1780		712	712				

Valuations by School Districts as Equalized by Tax Commission: District No. 177 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
20									3.00	2nd Half Paid	Nov 17 1937												
20									3.00	1st Half Paid	JUN 9 1937												
20									3.00	2nd Half Paid	Nov 17 1937	7370											
220									32.99	1st Half Paid	JUN 9 1937	5040		3.00		3.00				32.99			
										3													
										4													
										5													
100									14.99	6										14.99			
										7													
										8													
152									22.79	9	PAID IN FULL MAY 28 1937	4342		22.79									
										10													
										11													
										12													
										13													
										14													
										15													
										16													
										17													
										18													
200									29.99	19										29.99			
										20													
712									106.76														

Form 5C. MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent, Class 3C (Dollars)	Assessed Value of Remainder at 40 Per Cent, Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Washburn's Add'n															
Ida Goeckler Wife	Grant & Christina Kapsner		1	4		yes	50	700		1100	~~220~~ 275		220				
" "	" "		2			"	50										SOLD FOR TAXES
" "	" "		3			"	50										SOLD FOR TAXES
" "	" "		4			"	50										SOLD FOR TAXES
" "	" "		5			"	50										SOLD FOR TAXES
" "	" "		6			"	50										SOLD FOR TAXES
" "	" "		7			"	50										SOLD FOR TAXES
" "	" "		8			"	50										SOLD FOR TAXES
A. D. Miller	Ethel E. Miller		9			No	50										SOLD FOR TAXES
" "	" "		10			"	50										SOLD FOR TAXES
" "	" "		11			"	50										SOLD FOR TAXES
" "	" "		12			"	50										SOLD FOR TAXES
" "	" "		13			"	50										SOLD FOR TAXES
" "	" "		14			"	50										SOLD FOR TAXES
" "	" "		15			"	50										SOLD FOR TAXES
" "	" "		16			"	50			400		160	160				
			17														
			18														
			19														
			20														
							800	700		1500	275	110	380				

Valuations by School Districts as Equalized by Tax Commission: District No. 27, Rate 144 Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	District No. ..., Rate ... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
220									3299	1	PAID IN FULL	OCT 22 1937	8268				3299							
										2														
										3														
										4														
										5														
										6														
										7														
										8														
										9														
										10														
										11														
										12														
										13														
										14														
										15														
160									2399	16	PAID IN FULL	JUN 30 1937	6338		2399									
										17														
										18														
										19														
										20														
380									5698															

Form 5C BILLED-DATA COMPANY, MINNEAPOLIS

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 Per Cent Class 3C (Dollars)	Assessed Value of Reminder at 40 Per Cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value As Equalized by the Board of Review (Dollars)	Total Assessed Value As Equalized by the County Board (Dollars)	Total Assessed Value As Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Mahburn's Add'n.															
E. D. Tyrrell		1	1	5		yes	30	450		510	127		127				SOLD FOR TAXES
"		2	2			"	30										SOLD FOR TAXES
E. M. Olson		3	3			No	30			30		12	12				SOLD FOR TAXES
Nelly Hammon		4	4			yes	30										SOLD FOR TAXES
"		5	5			"	30										SOLD FOR TAXES
"		6	6			"	30										SOLD FOR TAXES
"		7	7			"	30	220		400	100		100				SOLD FOR TAXES
"		8	8			"	30										SOLD FOR TAXES
"		9	9			"	30										SOLD FOR TAXES
"		10	10			No	40	160		200		80	50				SOLD FOR TAXES
~~North Commercial S. Bk.~~	N. D. Coffland	11	11			"	30										
"	"	12	12			"	30										
"	"	13	13			"	30	360		540		216	216				
"	"	14	14			"	30										
"	"	15	15			"	30										
"	"	16	16			"	30										
Oliver Bogga		17	17			yes	30	270		300	75		75				SOLD FOR TAXES
"		18	18			"	30										
"		19	19			"	30										SOLD FOR TAXES
"		20	20			"	30										
Trustees of Powers Dup.			18	6			90			90	77		77				SOLD FOR TAXES
							610	1460		2070	304	308	602				

Valuations by School Districts as Equalized by Tax Commission: District No. 162 Rate 144.44 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	Ditch No.	Ditch No.	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937	June Settlement 1937	Penalty	November Settlement 1937	Penalty	Collections to First Monday in January 1938	Penalty	Delinquent on First Monday in January 1938	Penalty	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
127									1904	1													1904			
										2																
12									180	3													180			
									250	4													250		274	
										5																
										6																
100									1249	7													1249		1370	
										8																
										9																
50									750	10													750		823	
										11																
										12																
216									3238	13													3238		3551	
										14																
										15																
										16																
75									1175	17													1175			
										18																
										19																
22									330	20													330			
602									9026																	

Form 5C WILLIS-DUFFY COMPANY, MINNEAPOLIS

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

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

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

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

Valuations by School Districts as Equalized by Tax Commission: District No. 147, Rate 149.94 Mills (Dollars)	District No. ..., Rate ..... Mills (Dollars)	District No. ..., Rate ..... Mills (Dollars)	District No. ..., Rate ..... Mills (Dollars)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	Total Taxes ($ cts.)
180									26.99
280									41.98
240									35.98
560									83.97
1260									188.92
G.T. 22625									3392.41

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1937 ($ cts.)	June Settlement 1937 ($ cts.)	Penalty ($ cts.)	November Settlement 1937 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1938 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	2nd Half Paid	OCT	25	1937	6213											
	1st Half Paid	JUN	28	1937	6276		13.50		13.49							
2																
3	2nd Half Paid	Nov	19	1937	9370											
	1st Half Paid	JUN	9	1937	5060		20.99		20.99							
4	PAID IN FULL	MAY	31	1937	4461		35.98									
5	2nd Half Paid	NOV	8	1937	8860											
	1st Half Paid	JUN	16	1937	5547		41.98		41.98							
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UNPLATTED

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

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

FORM 6

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS								EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	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	REMARKS
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	133	21	2295	6160 ~~6760~~		9055	784	1711 ~~1544~~	2495 ~~2328~~				
" " " " " 2			1695	8410		9955	524	1945	2469				
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			3890	14570 ~~16470~~		18410 ~~19010~~	1308	3809 ~~3209~~	5117 ~~4517~~				

UNPLATTED

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

FORM 6

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

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	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	REMARKS
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
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PLATTED

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

FORM 6

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

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
			True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 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	REMARKS
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1			540	940		1830	148	416	614				
" " " " " 2			360	1050		1410	312	64	376				
" " " " " 3			950	4300		5250	450	740	1590				
" " " " " 4			730	1780		2510	347	388	735				
" " " " " 5			405	700		1105	~~223~~	~~248~~	310				
" " " " " 6			1400	4185		5585	446	1488	1934				
" " " " " 7			1050	2730		3780	195	1200	1395				
" " " " " 8			1525	10660		12185	565	3470	4035				
" " " " " 9			600	2515		3115	135	1030	1165				
" " " " " 10			615	1110		1725	346	136	482				
" " " " " 11			1000	2180		3180	615	288	703				
" " " " " 12			760	1260		2020	385	192	577				
" " " " " 13			450	1480		1930	165	508	673				
" " " " " 14			920	1040		1960	125	484	609				
" " " " " 15			1060	2775		3835	624	536	1160				
" " " " " 16			750	850		1600		640	640				
" " " " " 17			1300	2390		3690	225	1116	1341				
" " " " " 18			1000	1430		2430	432	480	912				
" " " " " 19			980	800		1780		512	512				
			16215	44205		60420	6035	14048	20083				

PLATTED

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

FORM C

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

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page													
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PLATTED

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

FORM C

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

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True And Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	
Footings Brought Forward from Page			16215	44205		60420	~~6035~~	14048	20083				
" " " " " 20			800	700		1500	~~375~~ 220	160	388				
" " " " " 21			610	1460		2070	324	305	602				
" " " " " 22			555	2870		3420	180	1083	1266				
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			18175	49235		67410	2034 ~~6724~~	15506 ~~15866~~	22325				