ASSESSMENT & TAX LIST

Vil. of Backus

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn. 1938

A. A. Mowatt Assessor of the Village of 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 1938, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

J. [illegible signature] 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 Personal 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, 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. 308, 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.

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"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. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. 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. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"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% and 40% 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 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

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. Sch. Dist.)

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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
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Assessor's Report on Tree Bounty in the Town of.....County of....., Minnesota, 1938.

FORM 1- BELLER-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 Planted not more than 17 feet 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.....*1938.*

.....*Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the Village of Backus in the County of Cass for the Year 1938.

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 Dollars	Cts.	Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS
Emil Anderson	None	None	None	300	900	None	None	None				1200					
				300	900							1200					

Note ★ Assessors will not fill these Columns.

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: 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 Structures, Improvements and Machinery attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands including all Structures, Improvements and Machinery Dollars	REMARKS

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2 — WILLIS-DUFFY COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	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 Formerly Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS
M.E. Church		30	137	30			Church	50	1150		1200	480	Exempt
Congregational Church		30	139	30			Church	25	575		600	240	"
Congregational Parsonage		30	139	30			Ministers Residence	40	460		500	200	"
Backus Park		30	139	30			Public	50	450		500	200	"
Public School								500	74500		~~75000~~ 75000	30000	"
									77135		77800		
								665	~~77135~~		~~77800~~		

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2 — WILLIS-DUFFY COMPANY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	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 Formerly Attached to Real Estate Dollars	Total True and Full Value of Lands Including all Structures and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2 — MILLS-BATE DISPLAY, MINNEAPOLIS

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands (Exclusive of Structures and Improvements) Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Dwellings and other Structures Dollars	STRUCTURES AND IMPROVEMENTS: True and Full Value of Improvements Erected on Land Dollars	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) Dollars	Assessed Value of Lands (including all Structures, Improvements and Machinery) Dollars	REMARKS

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 1938.*

Witness my hand and official seal this 31st *day of* December, *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, 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 1938, as specified above, and amounting to* $5,387.90 *Five thousand three hundred eighty seven* & 90/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1, 1940.

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 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

.....19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... of ..... in said County, for the year 1938, 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)

County Auditor.

Assessor's Retu

FORM 2 — MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF OWNERS

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 (Dollars)	VALUATION BY SCHOOL DISTRICTS: (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 Except Money and Credits (Dollars)	RATE OF STATE TAXES: State Rev. (Mills)	State Sch'l (Mills)	Tech. Sch. & Ref. Fund (Mills)	Total Rate State Tax (Mills)	RATE OF COUNTY TAXES: Co. Rev. (Mills)	Co. R.&B. (Mills)	Co. Poor (Mills)	Co. Bond and Int. (Mills)	Old Age Assist. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. (Mills)	Town R.&B. (Mills)	1 Mill Drag. (Mills)	Town State Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	(Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town, City or Village Tax (Mills)
Un.	15280		4459	21177	13691	39827			4.19	4.19	7.46	1.58	1.76	1.08	1.35			6.82	2.56										2.56
							23.3		23.3	5.81																			
TOTAL																													

No. School District	RATE OF SCHOOL TAXES: Local 1 Mill (Mills)	Special (Mills)	Sch'l State Loan (Mills)	Def. (Mills)	(Mills)	(Mills)	Total Rate of Sch'l Tax (Mills)	Total Rate of All Taxes (Mills)
Un.	1.16	5.5	5.5	5.4			17.56	19.65
	1.30	5.5	5.5	5.4			17.7	19.85

TAXES LEVIED: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	Deficiency	Building	State Loan	Total School Tax	ALL OTHER TAXES: FUNDS	Rate	AMOUNTS
496	7438	2479	2479	2479	15471	State Revenue	1.93	7171
3487	166604	17434	18131	17434	161090	State School		
						Teachers' Insurance and Retirement Fund	.73	708
						Ol Acct	3.45	16003
						" Mon. Acct	4.19	12896
						" Int.	4.19	3791
						County Revenue		9164
						County Road and Bridge		6773
						County Poor		6767
						County Bond and Interest		58164
						County Old Age Assistance		5405
						Town Revenue		5073
						Town Road and Bridge		
						Town 1 Mill Dragging		
						Town State Loan		
						Town Building		
						Town Fire Patrol		
						School Local 1 Mill		3983
						School Special		17064
						School State Loan		17913
						School Deficiency		17913
						School Bldg.		20710
								534206
						Money and Credits		4584
						TOTAL		538790

Total No. Levies 133 Total Levy $538790 Book Footings $ 538790

State of Minnesota, County of Cass, } ss. I, L. C. PETERSON, Auditor of said County and State of aforesaid, do hereby certify that the foregoing is a true and correct schedule showing the valuation of all taxable property in the Village of Backus for the year 1919, as the same appears of record in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year 1919.

Witness my hand and official seal this 7 day of April A. D. 1919.

L. C. Peterson County Auditor.

SEAL

Assessor's Retu

FORM 2 — MILL-RATE METHOD, SINGLE

NAMES OF OWNERS

Collection of Taxes of 1938, Village of Backus, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	4.81	55.48	33.50	3.72					
State School	59.97	51.60	30.54	5.18					
Teachers' Ins. and Ret. Fund									
County Revenue	238.12	302.90	184.41	20.30					
County Road and Bridge	15.97	20.93	12.74	1.40					
County Poor	157.27	208.69	127.13	13.99					
County Bond and Interest	147.49	195.41	119.23	13.12					
County Old Age Assistance	135.52	179.82	109.55	12.06					
Town Revenue	125.54	166.32	101.31	11.15					
Town Road and Bridge									
Town 1 Mill Dragging									
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	9.98	13.24	8.07	.89					
School Special	299.37	352.08	233.16	26.64					
School State Loan	44.90	66.21	40.33	4.44					
School Deficiency	44.90	66.21	40.33	4.44					
School Building	51.89	68.85	41.95	4.62					
Money and Credits	43.25	75	1.84						
TOTALS	1413.58	1748.59	1084.39	121.95	42.67	4394.78	598.62	5.50	5387.90

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Sp. Fo.	March Settlement Total	Settlement Local 1 Mill	Settlement Special	Settlement Sp. Fo.	Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Sp. Fo.	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Sp. Fo.	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 2m	9.98	299.37	44.90	461.04	13.24	352.08	66.21	566.59	8.07	233.16	40.33	363.84	1.89	26.64	4.44	34.97					
" " " 2dy	44.90	51.89			66.21	68.85			40.33	41.95			4.44	4.62							
" " "																					
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TOTALS	59.88	299.37	101.79	461.04	79.45	352.08	135.06	566.59	48.40	233.16	82.26	363.84	5.33	26.64	9.06	41.03					

Assessment Roll and Tax List of Unplatted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

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.

	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's	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Structures not assessed as 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 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 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	Aaron Zeffler		Sw¼ of Sw¼	29	139	30	40	1bn			400	600		1000		400	400				
2	Fannie E. Bailey		W½ of part of SE¼ of SE¼ lying W. of Backus Line	30							100			100		33	33				
3	Trustees of Meth. Episc. Church of Backus		100'x150' S of Lot 6 Blk 4 (Church)								~~100~~			~~100~~		~~33~~	~~33~~				
4	Backus State Bank	Ford Sanden	40'x150' S of Lot 6 Blk 9				14			✓	50	300		350	50		50				SOLD FOR TAXES
5	Harry D. Miller		50'x150' of E½ of NE¼	31			17				10			10		3	3				SOLD FOR TAXES
6	"		150'x500' of E½ of NE¼				17x				90			90		30	30				SOLD FOR TAXES
7	H. D. Coffland		9 acr. of NE¼ of NE¼				9.0			✓	1100	1610		1710	342		342				
8	Ole Foss		176'x399' of NE¼ NE¼				16			✓	175	600		775	175		175				
9	Harry D. Miller		(176'x396' less 150'x500'+ 50'x150' of E½ NE¼ less 50'x100')				14.02				200	1370		1570		523	523				
10																					
11	W. E. Cox + Martha Cox		176'x198' less 50'x150' of NE¼ NE¼ less 1½ rods x 20 rods				8.0			✓	500	500		500	110		110				
12	Martin Anderson		50'x150' of NE¼ NE¼				95			✓	100	500		600	100		100				SOLD FOR TAXES
13	H. D. Coffland		SE¼ NE¼ less platted portion of Blk 8 Wilcox				29				150			150		~~50~~	~~50~~				
14	~~H. D. Miller~~ Mary Audrey Miller		Lot 1				8.50				127			127		42	42				
15	"		2				26.90				403			403		134	134				
16	Aaron Zeffler		50'x100' of E½ of NE¼				1				40	600		640	—	213	213				SOLD FOR TAXES
17	Martin Anderson		16'x700'x66'x50'x150' of NE¼ NE¼				20			✓	25			25	5		5				
18																					
19							~~1450~~				~~7060~~	~~6180~~		~~8240~~	~~790~~	~~1428~~	~~2218~~				
20																					
							123.21				7060	6180		8240	790	1428	2218				

	Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 11.67 Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
1	400					4660	2327						4892
2	33					384	19						403
3													
4	50					583							583
5	3					35	02						37
6	30					350	17						367
7	342					3985							3985
8	175					2039							2039
9	523					6093	304						6397
10													
11	110					1282							1282
12	108					1258							1258
13	50					583	29						612
14	42					489	24						513
15	134					1561	78						1639
16	213					2487	124						2666
17	5					58							58
18													
19													
20													
	2218					25842	829						26671

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1	2nd Half Paid	JUN	15	1939	6784		2446 ✓				Abstracts		~~2330~~ 116		~~4650~~ 232
2	1st Half Paid	JUN	22	1939	6797		201 ✓						~~202~~		224
3															
4	2nd Half Paid	OCT	31	1939	9357										
	1st Half Paid	MAY	1	1939	4131		292 ✓		291 ✓						
5													37		
6													367		
7	2nd Half Paid	NOV	15	1939	9435										
	1st Half Paid	JUN	28	1939	6735		1992 ✓		1992 ✓						
8	2nd Half Paid	NOV	6	1939	9433										
	1st Half Paid	JUN	16	1939	6010		1039 ✓		1000 ✓						10 Date
9	PAID IN FULL	JUN	14	1939	5435		6397 ✓								
10															
11	PAID IN FULL	MAY	8	1939	3457		1282 ✓								
12	PAID IN FULL	JUN	15	1939	5498		1258 ✓								
13	2nd Half Paid	NOV	15	1939	9435										
	1st Half Paid	JUN	28	1939	6735		306 ✓		306						
14	PAID IN FULL	JUN	14	1939	5435		2152 ✓								
15	PAID IN FULL	JUN	14	1939											
16													2666		
17													~~58~~		64
18															
19															
20															

Assessment Roll and Tax List of Unplatted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

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.

Note: These tracts taken out of the name of Patrick Fogarty in 1935 Tax List.

Name in Which Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or 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 (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Almost 40 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 Values: Total Assessed Value as Equalized by Tax Commission 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
Lafe Sycha		1	All that part of Cont. Lot 4 lying N. of 2 x 1 Blk 7						/	100	260		360	72		72				
		2																		
Fannie C. Bailey		3	148' x 140' S. of Lot 13 Blk 7							500	3500		4000		1333	1333				Sold for Taxes
Arthur O. Miller & E. E. Crippen		4	148' x 40' S. of " 12 " 2							34			34		17	17				Sold for Taxes
John Spillane		5	148' x 100' S. of " 12 " 2							100	320		420		140	140				
Frank Reynolds		6	105' x 162½' S. of " 17 " 3						/	140	1660		1800	360		360				
Fannie C. Bailey		7	105' x 162½' S. of " 12 " 3						/	140	1660		1800	360		360				Sold for Taxes
Backus Lr. Co.			All that part of Lot 4 Sec. 30-139-30 lying N. of Lot 1 Blk 5							100			100		33	33				Sold for Taxes
"		9	83' x 174' N. of Lot 18 Blk 5							75	60		135		45	45				
E. W. Ogren		10	75' x 140' N. of Lot 24 " 6						/	100	60		160	32		32				Sold for Taxes
J. A. Newman		11	75' x 150' N. of " 1 " 6							100	100		200		67	67				
Lottie Sutton		12	75' x 150' N. of " 12 " 7						/	100	110		210	42		42				
Rollin Prosper		13	148' x 143' S. of " 7 " 9							100	520		620		240	240				
Frank & Edith L. Reynolds		14	No. 25 of 148' x 140' x 140' S. of Lot 13 Blk 7 of Bailey Deed																	
		15																		
		16																		
		17								1646	5310		9956	866	1875	2741				
		18																		
		19																		
		20																		

Valuations by School Districts as Equalized by Tax Commission: District No. 4 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 16.5 Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
72					839							839	PAID IN FULL	JUN 15 1939	6001		839								
1333					1331	774						1630 75	1st Half Paid	JUN 22 1939	6796		815 —						8152		9022
17					199	10						209											208		
140					1631	81						1712 15	2nd Half Paid	Oct. 20 1939	9024		856		856						
													1st Half Paid	JUN 15 1939	5710										
													2nd Half Paid	NOV 4 1939	9331										
360					4194							4194 6	1st Half Paid	June 26 1939	6375		2097		2097						
360					4194							4194 6	~~1st Half Paid~~	JUN 22 1939	6796		2097 —						2097		2321
33					384	19						403 5	~~PAID IN FULL~~	JUN 20 1939											
45					524	26						550 5	PAID IN FULL	JUN 20 1939	6345		943								
32					373							373 10											373		
67					781	39						820 11	2nd Half Paid	NOV 5 - 1939	7664				410						
													1st Half Paid	JUN 14 1939	5674		410								
42					489							489 12	2nd Half Paid	JUN 9 - 1939	6315		244								
													1st Half Paid	MAY 17 1939	5857		245								
240					2796	140						2936 13	PAID IN FULL	JUN 13 1939	5634		2936								
												14													
												15													
												16													
												17													
												18													
												19													
												20													
2741					31934	1089						33023													
G.T. 4959					57776	1918						59694													

FORM 66 SUBDIVISIONS

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 1938.

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 & 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 and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead 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 Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes
		Koop's Addn.															
Adah E. Miller	1		1	1			25			75		10	10				
"	2		3				25			75		10	10				
"	3		3				25			75		10	10				
"	4		4				25			75		10	10				
"	5		5				25			75		10	10				
"	6		6				25			75		10	10				
"	7		7				25			75		10	10				
"	8		8				25			75		10	10				
Emma Biehl	9		9			✓	45			45	11		11				
"	10		10				45			45	11		11				
"	11		11				45			45	11		11				
"	12		12				45			45	11		11				
"	13		13				45			45	11		11				
"	14		14				45			45	11		11				
"	15		15				45			45	11		11				
"	16		16				45			45	11		11				
"	17		17				45			45	11		11				
"	18		18				45			45	11		11				
"	19		19				45			45	11		11				
	20																
							695			695	121	80	201 ~~201~~				

Valuations by School Districts as Equalized by Tax Commission: District No. Tax Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Deduction 131.1 Mills	State Tax on Non-Homestead 65.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
10					131	06						137	1	PAID IN FULL	MAY 18 1939											
10					131	06						137	2	PAID IN FULL	MAY 18 1939											
10					131	06						137	3	PAID IN FULL	MAY 18 1939											
10					131	06						137	4	PAID IN FULL	MAY 18 1939	3910		10.96								
10					131	06						137	5	PAID IN FULL	MAY 18 1939											
10					131	06						137	6	PAID IN FULL	MAY 18 1939											
10					131	06						137	7	PAID IN FULL	MAY 18 1939											
10					131	06						137	8	PAID IN FULL	MAY 18 1939											
11					145							145	9	PAID IN FULL	JUL 22 1939											
11					145							145	10	PAID IN FULL	JUL 22 1939											
11					145							145	11	PAID IN FULL	JUL 22 1939											
11					145							145	12	PAID IN FULL	JUL 22 1939											
11					145							145	13	PAID IN FULL	JUL 22 1939											
11					145							145	14	PAID IN FULL	JUL 22 1939	9562				1595 37						
11					145							145	15	PAID IN FULL	JUL 22 1939											
11					145							145	16	PAID IN FULL	JUL 22 1939											
11					145							145	17	PAID IN FULL	JUL 22 1939											
11					145							145	18	PAID IN FULL	JUL 22 1939											
11					145							145	19	PAID IN FULL	JUL 22 1939											
													20													
201					2643	48						2691														

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

FORM 60 PLAIN PAPER 100 PAPER

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, 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 & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Previously Entered in Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands and Improvements up to district 25 per cent Class 3C (Dollars)	Assessed Value of Personal as 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
Emma Biehl		1	Koop's Add'n	20	1		✓	50			50	13		13				
"		2		21			✓	50	940		990	248		248				
Nora E. Murphy		3		22			✓	50			50	13		13				
"		4		23			✓	50			50	13		13				
"		5		24			✓	50			50	13		13				
"		6		25			✓	50	1050		1100	275		275				
Wm. & Susie M. Adams		7		26			✓	40	500		540	135		135				
"		8		27			✓	40			40	10		10				Sold for Taxes
"		9		28			✓	40			40	10		10				Sold for Taxes
"		10		29			✓	40			40	10		10				Sold for Taxes
		11																
		12																
		13																
		14																
		15						460	2490		2950	740		740				
		16																
		17																
		18																
		19																
		20																

Valuations by School Districts as Equalized by Tax Commissioner: District No. 1 Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 61.1 Mills ($ cts.)	State Tax on Non-Homestead 57 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
13					171							171	1	PAID IN FULL	JUL.	22	1939	2768				34.32	69					
248					3261							3261	2	PAID IN FULL	JUL.	22	1939												
13					171							171	3	2nd Half Paid 1st Half Paid	NOV. JUN.	8 14	1939 1939	9827 5665		20.65 ✓		20.64 ✓							
13					171							171	4	2nd Half Paid 1st Half Paid	NOV. JUN.	8 14	1939 1939												
13					171							171	5	2nd Half Paid 1st Half Paid	NOV. JUN.	8 14	1939 1939												
275					3616							3616	6	2nd Half Paid 1st Half Paid	NOV. JUN.	8 14	1939 1939												
135					1775							1775	7	2nd Half Paid 1st Half Paid	NOV. APR.	8 3	1939 1939												
10					132							132	8	2nd Half Paid 1st Half Paid	NOV. APR.	8 3	1939 1939												
10					132							132	9	2nd Half Paid 1st Half Paid	NOV. APR.	8 3	1939 1939	9828 2961		10.86 ✓		10.85 ✓							
10					132							132	10	2nd Half Paid 1st Half Paid	NOV. APR.	8 3	1939 1939												
													11																
													12																
													13																
													14																
													15																
													16																
													17																
													18																
													19																
													20																
740					9732							9732																	

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Structures on newly Platted Tax Sale Lots (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Annual 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
E. J. Jimmerson		Koop's Add'n.	1	2		✓	50	600		~~650~~	163		163				
"			2			✓	50			50	13		13				
"			3			✓	50			50	13		13				
"			4			✓	50			50	13		13				
"			5			✓	50	120		~~170~~	43		43				
"			6			✓	50			50	13		13				
Grace R. Bronson			7				50	100		~~650~~		~~760~~ 760	~~760~~				SOLD FOR TAXES
"			8				50			50		70	70				SOLD FOR TAXES
"			9				50			50		70	70				SOLD FOR TAXES
Warren A. Hill			10				50	1000		~~1050~~	263	~~1000~~	~~263~~				
"			11				50			50	13		13				
"			12				50			50	13		13				
Valentine Imholte			13			✓	50	650		~~700~~	~~175~~		~~175~~				
"			14			✓	50			50	13		13				
"			15			✓	50			50	13		13				
Adah E. & Mary Audrey Miller			16			✓	50	1200		~~1250~~	~~313~~		~~313~~				
" "			17			✓	50			50	13		13				
~~State of Minnesota~~	Clarence E. Trickel	Rosa B. Trickel	18				~~—~~			~~—~~		~~—~~	~~—~~				
E. N. Strong		D22.5' of	18				25			~~25~~		10	10				
~~State of Minnesota~~	Clarence E. Trickel	Rosa B. Trickel	19				~~—~~			~~—~~		~~—~~	~~—~~				
			20				~~875~~ 875	4170		~~5045~~ 5045	~~1074~~ 1074	~~310~~ 310	~~1384~~ 1384				

Lot	Valuations by School Districts as Equalized by Tax Commission: District No. Un. Rate 19.61 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	163					21 44							21 44	2nd Half Paid	OCT	4	1939											
														1st Half Paid	MAY	23	1939											
2	13					1 71							1 71	2nd Half Paid	OCT	4	1939											
														1st Half Paid	MAY	23	1939											
3	13					1 71							1 71	2nd Half Paid	OCT	4	1939											
														1st Half Paid	MAY	23	1939											
4	13					1 71							1 71	2nd Half Paid	OCT	4	1939	$1 84										
														1st Half Paid	MAY	23	1939	46 47		16 97		16 96						
5	43					5 65							5 65	2nd Half Paid	OCT	4	1939											
														1st Half Paid	MAY	23	1939											
6	13					1 71							1 71	2nd Half Paid	OCT	4	1939											
														1st Half Paid	MAY	23	1939											
7	260					34 19	1 51						35 70	PAID IN FULL	DEC	20	1939											
8	20					2 63	17						2 75	PAID IN FULL	DEC	20	1939	70 49						41 20				41 20
9	20					2 63	17						2 75	PAID IN FULL	DEC	20	1939											66 84
10	263					34 59							34 59	PAID IN FULL	JUN	23	1939											
11	13					1 71							1 71	PAID IN FULL	JUN	23	1939	68 48		38 01								
12	13					1 71							1 71	PAID IN FULL	JUN	23	1939											
13	175					23 01							23 01	2nd Half Paid	NOV	3	1939											
														1st Half Paid	JUN	15	1939											
14	13					1 71							1 71	2nd Half Paid	NOV	3	1939	37 25										
														1st Half Paid	JUN	15	1939	37 25		13 22		13 21						
15	13					1 71							1 71	2nd Half Paid	NOV	3	1939											
														1st Half Paid	JUN	15	1939											
16	313					41 16							41 16	PAID IN FULL	MAY	13	1939	39 10		42 87								
17	13					1 71							1 71	PAID IN FULL	MAY	13	1939											
18																												
19	10					1 31	06						1 37	PAID IN FULL	APR	26	1939	1 37		1 37								
20																												
	1384					182 00	1 81						183 81															

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	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads as per cent Class 3C	Assessed Value of Remainder at as per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value 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
		Koep's Addn.															
~~State of Minnesota~~	Clarence E. Trickel & Rosa A. Trickel		~~20~~	~~2~~			~~10~~			~~10~~		~~10~~	~~10~~				
E. N. Strong			21			✓	50	200		~~250~~	63		63 ~~250~~				
"			22			✓	50			50	13		13				
~~A. O. Mitton~~	~~Claude A. & Loretta Spurlin~~						100			100		40	40				
~~J. M. Brooks~~	Helen Brooks Chester																
Effie Crowell		N. 100' of	3				40	50		~~90~~		36	36				SOLD FOR TAXES
"			1	4			30			30		17	17				
"			2				30	300		~~330~~		~~137~~	~~137~~				
"			3				30			30		17	17				
"			4				30			30		17	17				
Jefferson P. & Margaret A. Sundsa			5				30			30		17	17				SOLD FOR TAXES
"			6				30	170		~~200~~		~~80~~	~~80~~				SOLD FOR TAXES
"			7				30	170		~~200~~		~~80~~	~~80~~				SOLD FOR TAXES
Earl Kimball			8				30	550		~~580~~		~~337~~	~~337~~				
"			9				30			30		17	17				
"			10				30			30		17	17				
~~John D. & Evelyn Shortridge~~	Evelyn M. Shortridge		11				30	~~150~~		30		12	12				
Earl Kimball			12				30			~~140~~		72	72				
Harold Mc Allister		S. 100' of	3			✓	80	120		240	60		60				
							~~730~~	~~1750~~		~~2480~~	~~126~~	~~756~~	~~882~~				
							630	1750		2430	126	756	882				

In Whose Name Assessed	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 12.121 Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)			Month Day Year											
~~State of Minnesota~~														1													
E. N. Strong					63		828						878	2	PAID IN FULL	APR 26 1939	3497										
"					13		171						171	3	PAID IN FULL	APR 26 1939			498								
~~A. O. Mitton~~					40		526	23					549	4	PAID IN FULL	OCT 31 1939	4364				5 49	14					
~~J. M. Brooks~~					36		473	21					494	5	PAID IN FULL	FEB 15 1939	471	4 94									
Effie Crowell					12		158	07					165	6	2nd Half Paid 1st Half Paid	NOV 13 1939 JUL 1 2 1939											
"					132		1736	77					1813	7	2nd Half Paid 1st Half Paid	NOV 13 1939 JUL 1 2 1939	9727 7578				11 54 11 54	46					
"					12		158	07					165	8	2nd Half Paid 1st Half Paid	NOV 13 1939 JUL 1 2 1939											
"					12		158	07					165	9	1st Half Paid	JUL 1 2 1939											
Jefferson P. & Margaret A. Sundsa					13		158	07					165	10											165		
"					80		1054	46					1098	11											1098		
"					80		1054	46					1098	12											1098		
Earl Kimball					232		3051	12					3186	13	2nd Half Paid 1st Half Paid	OCT 20 1939 JUN 18 1939									2107 2197	Chattels	2107 2197
"					12		158	07					165	14	2nd Half Paid 1st Half Paid	OCT 20 1939 JUN 18 1939	4437 6013		1755		7 69						
~~John D. & Evelyn Shortridge~~					12		158	07					165	15	2nd Half Paid 1st Half Paid	OCT 20 1939 JUN 18 1939											
Evelyn M. Shortridge					~~72~~		~~947~~ 158	~~45~~ 07					9 89 165	16	PAID IN FULL	JUN 27 1939	7008		9 89								
Earl Kimball					72		947 158	07 ~~45~~					1 66 ~~989~~	17	PAID IN FULL	MAY 8 1939	3413		1 66								
														18													
Harold Mc Allister					60		789						789	19											789		789
														20													
					892		11731	439					12170														

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 & Improvements: True and Full Value of Structures and other Structures (Dollars)	True and Full Value of Improvements not specifically listed in Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of 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
			Koops Add'n															
1																		
2																		
3																		
4																		
5																		
6	Effie Crowell			32	4			75			75		10	10				
7																		
8	A. O. Miller			1	9			50	300		~~350~~ 350		~~140~~ 140	~~140~~ 140				
9	"			2				50			50		20	20				
10	Ada E. Miller			3				40	400		~~440~~ 440		~~176~~ 176	~~176~~ 176				
11	"			4				40			40		16	16				
12	Ada E. Miller			5				25			25		~~10~~	~~10~~				
13	"	Mary Ann Bailey & Milton Bailey	Chas. Bailey	6				25			25		10	10				
14	"	"	"	7				25			25		10	10				
15	"	"	"	8				25			25		10	10				
16	Adah Miller			9				25			25		10	10				
17	"			10				25			25		10	10				
18	"			11				25			25		10	10				
19	"			12				25			25		10	10				
20																		
								~~440~~ 405	700		~~1140~~ 1105		~~429~~ 441	~~429~~ 441				

	Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	District No. / Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 18.61 Mills ($ cts.)	State Tax on Non-Homestead 5.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6	10					131	06						137
7													
8	140					1841	81						1922
9	20					263	11						274
10	176					2314	1 37						2416
11	16					210	09						219
12	10					132	06						138
13	10					132	06						138
14	10					132	06						138
15	10					132	06						138
16	10					132	06						138
17	10					132	06						138
18	10					131	06						137
19	10					131	06						137
20													
	442					5813	257						6070

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
2													
3													
4													
5	2nd Half Paid	NOV 13 1939	9727										
6	1st Half Paid	JUL 1 1939	7398				69		69 03 ✓				
7													
8	PAID IN FULL	JUN 14 1939	5436		2196 ✓								
9	PAID IN FULL	JUN 14 1939											
10	PAID IN FULL	MAY 18 1939											
11	PAID IN FULL	MAY 18 1939											
12	PAID IN FULL	MAY 13 1939											
13	PAID IN FULL	MAY 13 1939											
14	PAID IN FULL	MAY 13 1939	3910		3737 ✓								
15	PAID IN FULL	MAY 13 1939											
16	PAID IN FULL	MAY 13 1939											
17	PAID IN FULL	MAY 13 1939											
18	PAID IN FULL	MAY 13 1939											
19	PAID IN FULL	MAY 13 1939											
20													

over paid .01

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 & 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, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 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 Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
Jacob A. Ellberg	Mytle Kimball		1	1		✓	50	125		175	44		44				
"	"		2			✓	50			50	13		13				
"	"		3	3		✓	50			50	13		13				
J. A. Ellberg	"		4	4		✓	50			50	13		13				SOLD FOR TAXES
"	"		5	5		✓	50			50	13		13				SOLD FOR TAXES
Fred Claflin			6				50			50		20	20				
"			7	7			50			50		20	20				
Lars Johnson			8	8			50			50		20	20				
H. D. & Erma Miller			9	9			50	140		190	173		173				
" "		N 15' of	10	10			30			30	8		8				
Harry D. Miller		Lot 11 & S 25' of	10				20			20	5		5				
"			12	12			50			50	13		13				
Backus State Bank			13	13			100	1350		1450		580	580				
~~Philip P. Palmer~~	Philip Palmer and Helen M. Palmer		14	14			100	520		620		248	248				
~~Ida M. Palmer~~	Stephen M. Palmer and Helen Palmer		15	15			100	300		400		160	160				
Ray Smith			16	16			100	800		900		360	360				
"			17	17			100			100		40	40				SOLD FOR TAXES
"			18	18			100			100		40	40				
J. A. Ellberg			19	19			100	280		380	95		95				
"			20	20			100			100	75		75				
							1350	4015		5365	415	1488	1903				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 13.62 Mills	State Tax on Non-Homestead .81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
44					599							599 ✓	PAID IN FULL	JUN 9 - 1939											
13					177							177 ✓	PAID IN FULL	JUN 9 - 1939	5998		92 ✓								
13					177							177 ✓	PAID IN FULL	JUN 9 - 1939											
13					177							177 ✓	PAID IN FULL	JUN 9 - 1939	5998		34 ✓								
13					177							177 ✓	PAID IN FULL	JUN 9 - 1939											
20					263	12						275 ✓	2nd Half Paid / 1st Half Paid	NOV 8 1939 / JUN 14 1939	9575 / 5661		275 ✓		275 ✓						
20					263	12						275 ✓	2nd Half Paid / 1st Half Paid	NOV 8 1939 / JUN 14 1939											
20					263	12						275											Cancel 275	Stately	
173					2275							2275 ✓	2nd Half Paid / 1st Half Paid	NOV 1 - 1939 / JUN 14 1939	9575 / 5663										
8					105							105 ✓	2nd Half Paid / 1st Half Paid	NOV 1 - 1939 / JUN 14 1939			13.09 ✓		13.08 ✓						
5					66							66 ✓	2nd Half Paid / 1st Half Paid	NOV 1 - 1939 / JUN 14 1939											
13					177							177 ✓	2nd Half Paid / 1st Half Paid	NOV 1 - 1939 / JUN 14 1939											
580					7627	337						7964 ✓	PAID IN FULL	JUN 14 1939	5666		79.64 ✓								
248					3261	144						3405 ✓	PAID IN FULL	APR 10 1939	2937		34.05								
160					2104	93						2197 ✓	PAID IN FULL	APR 10 1939	2936		21.97 ✓								
360					4734	209						4943											4943		
40					526	23						549											549		
40					526	23						549											549		
95					1249							1249											1249	138 ✓	
25					329							329											329	36 ✓	
1903					25025	865						25890													

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value; Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 Including Structures and Improvements	STRUCTURES & IMPROVEMENTS: True and Full Value of Structures and other Structures	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equal 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	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	
			Original Plat															
1	Erney Noble			21	1		✓	100			100	75		75				
2	Backus Rural Telephone Co.			22														
3	"			23														
4	"			24														
5	Roy Esler			1 & 2				50	200		250 ~~300~~		100 ~~120~~	100 ~~120~~				
6	"			2				50			50		20	20				
7	Alice Esler			3			✓	40	480		520 ~~600~~	130 ~~150~~		130 ~~150~~				
8	"			4			✓	40			40	10		10				
9	"			5			✓	40			40	10		10				
10	"			6			✓	40			40	10		10				
11	"			7			✓	40			40	10		10				
12	Adah E. Miller			8				40			40		16	16				
13	"			7				40			40		16	16				
14	"			10				40			40		16	16				
15	"			11				40			40		16	16				
16	"			12				40			40		16 ~~20~~	16 ~~20~~				
17	Frank Reynolds			13				100			100		40	40				
18	~~Raymond R. Strait~~ Frank & Edith Reynolds			14				100			100		40	40				
19	Raymond R. Strait			15 less 10 in.				95			95		38	38				
20	~~Guest A. Collins~~ ~~Phillip Nelson Stella Nelson~~ ~~Harry Kellogg Lena Kellogg~~ Aaron Zeffler		Lot 16 + 10 in. of	15				105			105		42	42				
								1600	680		1680	195	360	555				

	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 19.67 Mills	State Tax on Non-Homestead .381 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.	.....	.....	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	25					379							379 ✓	PAID IN FULL	NOV 14 1939	10260				329-11 ✓						
2																										
3																										
4																										
5	100					1315	58						1373	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939											
6	20					263	17						280	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939											
7	130					1709							1709	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939											
8	10					137							137	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939	10137		1950 ✓		1935 ✓						
9	10					137							137	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939	5497										
10	10					137							137	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939											
11	10					137							137	2nd Half Paid / 1st Half Paid	NOV 15 1939 / JUN 15 1939											
12	16					210	09						219	PAID IN FULL	MAY 18 1939											
13	16					210	09						219	PAID IN FULL	MAY 18 1939											
14	16					210	09						219	PAID IN FULL	MAY 18 1939	3911		1095 ✓								
15	16					210	09						219	PAID IN FULL	MAY 18 1939											
16	16					210	09						219	PAID IN FULL	MAY 18 1939											
17	40					536	23						549	PAID IN FULL	JUN 28 1939	6896		1098-								
18	40					536	23						549	PAID IN FULL	JUN 28 1939											
19	38					500	22						522	PAID IN FULL	MAY 2 - 1939	3230		522 ✓								
20	42					555	25						577	PAID IN FULL	JUN 28 1939	7034		577 ✓								
	555					7298	208						7506													

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

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 & 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 Exempt 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 Valuation Equalized by the Board of Review (Dollars)	Total Assessed Valuation Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold For Taxes
		Original Plat															
Ethel Jane & George Lindmark			19	2			100	1300		1400		560	560				
Harley D. Coffland			20				100	2500		2600		1040	1040				
"			21				100			100		40	40				
Herman Bennewitz			22				100	1250		1350		540	540				
~~Lulu May Barton~~	Charles Cutler and Clarence P. Taylor		23				100	2400		2500		1000	1000				SOLD FOR TAXES
"	"		24				100			100		40	40				SOLD FOR TAXES
			7														
Wm. H. Keilty			8	1	3		75	800		875		350	350				
"			9	2			75			75		30	30				
Martha Crum			10	3		✓	75	800		875	719		719				
"			11	4		✓	75			75	19		19				
"			12	5		✓	75			75	19		19				
W. H. Keilty			13	6		✓	75	1010		1085	797		797				
"			14	7		✓	75			75	19		19				
"			15	8		✓	75			75	19		19				
~~Emma Uhlig~~	Clara E. Taylor		16	9			75	600		675		270	270				
"	"		17	10			75			75		30	30				
"	"		18	11			75			75		30	30				
Frank Reynolds		E½ of	19	12			50			50		20	20				
Bennie E. Bailey		W½ of	20	12			50			50		20	20				
							1525	10660		12185	566	3970	4536				SOLD FOR TAXES

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 18 Mills	State Tax on Non-Homestead 1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
560					7365	375						7690	1	2nd Half Paid 1st Half Paid	NOV 9 1938 JUN 21 1939	3845 3845	3845		3845						
1040					13677	604						14281	2	2nd Half Paid 1st Half Paid	NOV 15 1938 JUN 28 1939	7137 7144	7415		7415						
40					526	23						549	3	2nd Half Paid 1st Half Paid	NOV 28 1938 JUN 28 1939	549									
540					7102	314						7416	4	2nd Half Paid 1st Half Paid	NOV 1 1938 JUN 28 1939	3708 3708	3708		3476						
1000					13151	581						13732	5	PAID IN FULL	NOV 17 1939										
40					526	23						549	6	PAID IN FULL	NOV 17 1939	10446					714	Updated to 714 Updated #6632 - 7140			
													7												
350					4603	203						4806	8	2nd Half Paid 1st Half Paid	NOV 7 1939 MAY 31 1939	2584 5072	2609		2609						
30					395	17						412	9	2nd Half Paid 1st Half Paid	NOV 7 1939 MAY 31 1939										
219					2880							2880	10	2nd Half Paid 1st Half Paid	NOV 6 1939 JUN 24 1939										
19					250							250	11	2nd Half Paid 1st Half Paid	NOV 6 1939 JUN 24 1939	4556 6488	1690		1690						
19					250							250	12	2nd Half Paid 1st Half Paid	NOV 6 1939 JUN 24 1939										
271					3564							3564	13	2nd Half Paid 1st Half Paid	NOV 7 1939 MAY 31 1939										
19					250							250	14	2nd Half Paid 1st Half Paid	NOV 7 1939 MAY 31 1939	2584 5072	2032		2032						
19					250							250	15	2nd Half Paid 1st Half Paid	NOV 7 1939 MAY 31 1939										
270					3551	157						3708	16	PAID IN FULL	SEP -2 1939										
30					395	17						412	17	PAID IN FULL	SEP -2 1939	7391			4532	136					
30					395	17						412	18	PAID IN FULL	SEP -2 1939										
20					263	12						275	19	2nd Half Paid 1st Half Paid	NOV 4 1939 JUN 23 1939	1279 6996		69	206				275		~~206~~
20					263	12						275	20												
4536					59656	2305						61961													

FORM 55 PLATTED REAL ESTATE

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 & 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 including Lands Improvements, all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Limit 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 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															
1	A. R. Taplin			1	4		✓	50	300		~~350~~ ~~170~~	~~88~~ ~~44~~		~~88~~ ~~44~~				SOLD FOR TAXES
2	"			2			✓	50			50	13		13				SOLD FOR TAXES
3	Mae Hayes			3				50	600		~~650~~ ~~325~~		~~260~~ ~~130~~	~~260~~ ~~130~~				
4	"			4				50			50		70	70				
5	~~Backus State Bank~~	Mae Hayes		5				50	200		~~250~~ ~~125~~		100	100				
6	"			6				50			50		70	70				
7	"	"		7				50			50		70	70				
8	Fred L. Claflin			8			✓	50	110		160	40		40				
9	Backus Lbr. Co			9				50	1050		~~1100~~ ~~550~~		~~440~~ ~~220~~	~~440~~ ~~220~~				
10	"			10				50			50		70	70				
11	"			11				50			50		70	70				
12	"			12				50			50		70	70				
13																		
14																		
15																		
16								600	2260		2860	141	920	~~1061~~ ~~530~~				
17																		
18																		
19																		
20																		

	Valuations by School Districts as Equalized by Tax Commission: District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 37.7 Mills ($ cts.)	State Tax on Non-Homestead 5.71 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	88					1157							1157	1											1157			
2	13					171							171	2											171			
3	260					3419	151						3570	3	2nd Half Paid 1st Half Paid	NOV 1 - 1938 JUN 14 1939												
4	20					263	12						275	4	2nd Half Paid 1st Half Paid	NOV 1 - 1938 JUN 14 1939	7263 7263		1950 ✓		1950 - ✓							
5	100					1315	58				2nd Half Paid NOV 1 - 1938		1373	5	1st Half Paid 2nd Half Paid	JUN 14 1939 dec 6 1939												
6	20					263	12						275	6	1st Half Paid 2nd Half Paid	June 9 1939 dec 6 1939	10406 8739		934 ✓				934	25 ✓				
7	20					263	12						275	7	1st Half Paid 2nd Half Paid	June 9 1939 dec 6 1939	8739 7											
8	40					526							526	8	1st Half Paid 2nd Half Paid	JUN 14 1939 NOV 8 1939	8825 5661		263 ✓		263 - ✓							
9	440					5786	255						6041	9	PAID IN FULL	JUN 20 1939												
10	20					263	12						275	10	PAID IN FULL	JUN 20 1939												
11	20					263	12						275	11	PAID IN FULL	JUN 20 1939	6345		1666 -									
12	20					263	12						275	12	PAID IN FULL	JUN 20 1939												
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	1061					13955 ✓	530						14485															

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Particularly 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 $400 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															
1	Earl Kimball			1	5			50	40		~~90~~ 90		~~36~~ 36	~~36~~ 36				SOLD FOR TAXES
2	"			2				50			50		20	20				SOLD FOR TAXES
3	Adah E. Miller			3				40			~~40~~ 40		~~16~~ 16	~~16~~ 16				SOLD FOR TAXES
4	"			4				40			40		16	16				SOLD FOR TAXES
5	"			5				40			40		16	16				SOLD FOR TAXES
6	Robt. P. Johnson			6				40			~~40~~ 40		~~16~~ 16	~~16~~ 16				SOLD FOR TAXES
7	"			7				40			40		16	16				SOLD FOR TAXES
8	Pearl O. Hobbs			8			✓	40			40		16	16				SOLD FOR TAXES
9	"			9			✓	40	180		~~220~~ 220	55 ~~55~~		~~55~~ 55				SOLD FOR TAXES
10	"		N½ of	10			✓	15			15	4		4				SOLD FOR TAXES
11	"		S½ of	10			✓	15			15	4		4				SOLD FOR TAXES
12	"			11			✓	30			30	8		8				SOLD FOR TAXES
13	"			12			✓	30			30	8		8				SOLD FOR TAXES
14	E. C. & Annie Griffith			16			✓	40	340		~~380~~ 380	~~95~~ 95		~~95~~ 95				
15	" "		Bal. of	17			✓	30			30	8		8				
16	Evaugh E. Wright			18			✓	40	550		~~590~~ 590	~~148~~ 148		~~148~~ 148				SOLD FOR TAXES
17	"		N. 10' of	17			✓	15			15	4		4				SOLD FOR TAXES
18																		
19																		
20																		
								395	1110		1505	~~244~~ 334	~~162~~ 152	~~407~~ 486				

Cass County, Minnesota, for Taxes for the Year 1938.

	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 13.6 Mills	State Tax on Non-Homestead 13.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	36					473	21						494											494		
2	20					263	12						275											275		
3	16					210	09						219											219		
4	16					210	09						219											219		
5	16					210	09						219											219		
6	16					211	09						220											~~220~~ 220	243	
7	16					211	09						220											~~220~~ 220	243	
8	16					211	09						220	PAID IN FULL	AUG 18 1939											
9	55					723							723	PAID IN FULL	AUG 18 1939											
10	4					53							53	PAID IN FULL	AUG 18 1939											
11	4					53							53	PAID IN FULL	AUG 18 1939	7762				1259-81 ✓						
12	8					105							105	PAID IN FULL	AUG 18 1939											
13	8					105							105	PAID IN FULL	AUG 18 1939											
14	95					1249							1249	2nd Half Paid 1st Half Paid	OCT 13 1939 MAY 18 1939	$233 3921		677 ✓		677 ✓						
15	8					105							105	2nd Half Paid 1st Half Paid	OCT 13 1939 MAY 18 1939											
16	148					1946							1946											1946		
17	4					53							53											53		
18																										
19																										
20																										
	486					6391	87						6878													

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	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of 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	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	
J. A. Newman		Original Plat	1	6			50	300		~~350~~ 300		~~140~~ 120	~~140~~ 120				
"			2				50			50		70	70				
"			3				50			50		70	70				
"			4				50			50		70	70				
Jessie D. Mowatt			5			✓	50	620		~~670~~ 620	168		168				
"			6			✓	50			50	13		13				
"			7			✓	40			40	10		10				
J. A. Eilberg Estate		N. 20' of	7				60	240		~~300~~ 300		170	~~170~~ 140				
"		Lot 8 & S. 5' of	7				50			50		70	70				
"			9				50			50		70	70				
"			10				50			50		70	70				
John E. Freme			11			✓	50	400		~~450~~ 400	113		113				SOLD FOR TAXES
"			12			✓	50			50	13		13				SOLD FOR TAXES
F. W. Ozias			13			✓	50	400		~~450~~ 400	113		113				SOLD FOR TAXES
"			14			✓	50			50	13		13				SOLD FOR TAXES
"			15			✓	50			50	13		13				SOLD FOR TAXES
"			16			✓	50			50	13		13				SOLD FOR TAXES
"			17			✓	50			50	13		13				SOLD FOR TAXES
"			18			✓	50			50	13		13				SOLD FOR TAXES
"			19			✓	50			50	13		13				SOLD FOR TAXES
"			20			✓	50			50	13		13				SOLD FOR TAXES
							1000	1960		2960	~~515~~ 571	360	~~875~~ 881				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 18.4 Mills	State Tax on Non-Homestead 5.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
140					1841	81						1922	2nd Half Paid 1st Half Paid	NOV 9 - 1939 JUN 14 1939	9867 5274		1374		1373						
20					263	17						275	2nd Half Paid 1st Half Paid	NOV 9 - 1939 JUN 14 1939											
20					263	17						275	2nd Half Paid 1st Half Paid	NOV 9 - 1939 JUN 14 1939											
20					263	17						275	2nd Half Paid 1st Half Paid	NOV 9 - 1939 JUN 14 1939											
168					2209							2209	2nd Half Paid 1st Half Paid	OCT 10 1939 MAY 8 - 1939	9516 7521		1256		1256						
13					171							171	2nd Half Paid 1st Half Paid	OCT 10 1939 MAY 8 - 1939											
10					132							132	2nd Half Paid 1st Half Paid	OCT 10 1939 MAY 8 - 1939											
120					1578	70						1648	PAID IN FULL	MAY 8 - 1939	7646	2196									
20					263	11						274	PAID IN FULL	MAY 8 - 1939											
20					263	11						274	PAID IN FULL	MAY 8 - 1939											
113					1486							1486			11									1486	
13					171							171			12									171	
113					1486							1486			13									1486	
13					171							171			14									171	
13					171							171			15									171	
13					171							171			16									171	
13					171							171			17									171	
13					171							171			18									171	
13					171							171			19									171	
13					171							171			20									171	
881					11586	209						11795													

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 1938.

	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 & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Affixed 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	F. W. Ozier		Original Plat	21	6		✓	40	100		140 / 140	35 / 35		35 / 35				
2	"			22			✓	40			40	10		10				SOLD FOR TAXES
3	"			23			✓	40			40	10		10				SOLD FOR TAXES
4	"			24			✓	40			40	10		10				SOLD FOR TAXES
5	John M. Bundy	Kenneth Strait		1	7		✓	40	160		200 / 200	50 / 50		50 / 50				SOLD FOR TAXES
6	"	"		2			✓	40			40	10		10				SOLD FOR TAXES
7	Carrie E. Bundy			3			✓	40	260		300 / 300	75 / 75		75 / 75				
8	"			4			✓	40			40	10		10				
9	"			5			✓	40			40	10		10				
10	"			6			✓	40			40	10		10				
11	Backus State Bank			7			✓	60			60 / 60	15 / 15		15 / 15				
12	"			8			✓	60			60	15		15				
13	~~John C. Kearns~~ Dorothy & Ralph Francis			9				60			60		24	24				SOLD FOR TAXES
14	D. L. Bartholomew			10			✓	60	220		280	70		70				SOLD FOR TAXES
15	E. C. Rice			11			✓	60	160		220	55		55				
16	Lottie Sutton			12			✓	60	220		280	70		70				
17																		
18																		
19																		
20								760	1120		1880	455	24	479				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 18.51 Mills ($ cts.)	State Tax on Non-Homestead 5.91 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	35					460							460											460		
2	10					132							132											132		
3	10					132							132											132		
4	10					132							132											132		
5	50					658							658	PAID IN FULL	MAY 31 1939											
6	10					132							132	PAID IN FULL	MAY 31 1939	6038		790 ✓								
7	75					986							986											986		1091
8	10					132							132											132		146
9	10					132							132											132		146
10	10					132							132											132		146
11	15					197							197											197		
12	15					197							197											197		
13	24					315	14						329	See letter on back										329		364
14	70					920							920	Delinquent	JUN 14 1939	5664		329 ✓								
15	55					723							723	1st Half Paid	JUN 12 1939	5891		361 ✓								
16	70					920							920	2nd Half Paid 1st Half Paid	SEP 1 2 1939 NOV 1 2 1939	7727 8601		363 460 ✓		360 ✓						
17														2nd Half Paid 1st Half Paid	JUN 9 1939 MAY 17 1939	6316 3837		460 ✓								
18																										
19																										
20	479					6300	14						6314													

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 1938.

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 and Other Structures and Improvements (Dollars)	Structures in Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Per Cent of True and Full Value in Full Estate (Dollars)	True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads on to $4000 at 25 per cent Class 3C (Dollars)	Equalized Values: 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
		Original Plat															
The Union Cong. Church			1	8													
"			2														
"			3														
Philip Palmer and Ida M. Palmer			4				30			~~30~~ 15		12	12	~~30~~ 15			
" " "			5				30			30		12	12				
" " "			6				30			30		12	12				
Nellie R. Strait			7			✓	60	600		660	165		165				
~~Bert Peck~~	Lucy Hystman of Lewis Hystman		8				60	500		560		224	224				
~~Adah E. Miller~~	Ruth M. McAlister		9				60			~~60~~ 30		~~14~~ 7	~~14~~ 7				
"			10				60			60		24	24				
John T. Jones			11			✓	60	380		~~440~~ 220	110		110				
"			12			✓	60			60	15		15				
			13														
			14														
			15														
			16														
			17														
			18				450	1480		1930	290	308	598				
			19														
			20														

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 (Dollars)

Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Mills)	State Tax on Non-Homestead (Mills)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
12	158	07						165	PAID IN FULL	APR 10 1939											
12	158	07						165	PAID IN FULL	APR 10 1939	2977		495								
12	158	07						165	PAID IN FULL	APR 10 1939											
165	2170							2170	PAID IN FULL	MAY 2 - 1939	3330		2170								
224	2946	130						3076	PAID IN FULL	JAN 27 1939	567	3076									
24	316	14						330	PAID IN FULL	MAY 18 1939	3711		660								
24	316	14						330	PAID IN FULL	MAY 18 1939											
110	1446							1446	2nd Half Paid	NOV 2 - 1938	7397										
1446									1st Half Paid	JUN 14 1939	5677		822		821						
15	197							197	2nd Half Paid	NOV 2 - 1938											
									1st Half Paid	JUN 14 1939											
598	7865	179						8044													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Fully Assessed in Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by Minnesota Tax Commission	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Evangelical Luth. Emmanuel Church	Philip Palmer	Original Plat	1	9			60			~~120~~ 60		~~48~~ 24	~~48~~ 24				
2	" "	"	"	2				60			60		24	24				
3	~~Adah E. Miller~~	Clarence H. Rinke	"	3				40			~~80~~ 40		~~32~~ 16	~~32~~ 16				
4	" "	"	"	4				40			~~80~~ 40		~~32~~ 16	~~32~~ 16				
5	Adah E. Miller		"	5				40			40		16	16				
6	"		"	6				40			40		16	16				
7	"		"	7				40			40		16	16				
8	"		"	8				40			40		16	16				
9	"		"	9				40			40		16	16				
10	"		"	10				40			40		16	16				
11	Anna D. Linch		"	11			✓	60	440		500	125		125				
12	Pine Mt. Lodge, No 2005, Backus		"	12				60	600		660		264	264				SOLD FOR TAXES
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20								560	1040		1600	125	440	565				

	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1						~~34~~ 34	~~14~~ 14						~~330~~ 330											~~330~~ 330	Canceled	
2						~~34~~ 34	~~14~~ 14						~~330~~ 330											3.30	"	
3						16	210	09					219	PAID IN FULL	MAY 13 1939											
4						16	210	09					219	PAID IN FULL	MAY 13 1939											
5						16	210	09					219	PAID IN FULL	MAY 13 1939											
6						16	210	09					219	PAID IN FULL	MAY 13 1939	3911		17.54								
7						16	210	09					219	PAID IN FULL	MAY 13 1939											
8						16	210	09					219	PAID IN FULL	MAY 13 1939											
9						16	211	09					220	PAID IN FULL	MAY 13 1939											
10						16	211	09					220	PAID IN FULL	MAY 13 1939											
11						125	1644						1644	PAID IN FULL	APR 28 1939	3190		16.44								
12						264	~~347~~ 153						~~625~~ 362	PAID IN FULL	JUL 7 1939	7347				6.25						
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20						565	743.20	253					7683													

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. Homestead, 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 1938.

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 & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Per Cent Added to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Amount Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Original Plat															
Mrs Ingeborg Nystrom		1	~~10~~				200	300		500		200	200				SOLD FOR TAXES
W. A. Courtney		2	~~11~~			✓	200	350		550	145		145				
Earl Kimball		3	S 52' of N½ of	12		✓	60	300		360	90		90				
~~Ida M Palmer~~ Philip Palmer and Ida M Palmer		S½ of	12			✓	100	300		400	100		100				
Walter E. Cox Harlan & Louis Sherman		5 ✓	N½ of - less S 51'	12		✓	150	200		350	63		63				
Clarence D. Maxey		6	Less N 100'	13		✓	50	150		200	50		50				
							100	500		600		272	272				
Jacob A. Colberg		(or) Bitbnce E & W 3rd line of N 100' to line of Blk 13 thence W following N line of Blk 13 to place of beginning	13			✓	100	730		830	209		209				SOLD FOR TAXES
J. E. & Bertha Krake		9		14			200	480		680		272	272				
		10															
		11															
		12															
		13					1060	3425		4485	607	744	1401				
		14															
		15															
		16															
		17															
		18															
		19															
		20															

Validations by School Districts as Equalized by Tax Commission: District No. / Rate / Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption (Dollars, cts.)	State Tax on Non-Homestead (cts., Mills)	Total General Tax ($, cts.)	Special Taxes: Ditch No. / Ditch No. ($, cts.)	Total Taxes ($, cts.)	Paid	When Paid (Month, Day, Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
200		2630	116			2746											2746		3039
145		1907				1907											1907		2110
90		1184				1184	1st Half Paid	JUN 9 - 1939	5797		592						592		655
100		1315				1315	PAID IN FULL	APR 10 1939	2797		1315								
63		829				829	PAID IN FULL	SEP 5 1939											
50		658				658	PAID IN FULL	SEP 5 1939	7886				1487 - 44						
272		3577	158			3735											3735		4133
209		2748				2748											2748		
272		3577	158			3735	PAID IN FULL	JUN 3 - 1940	4949		3735								
1401		18425	432			18857													

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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 Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homesteads 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	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	
Susan + Emil Anderson		Washburn's Addn.	1	1			50	150		~~200~~ 700		~~80~~ 280	~~80~~ 280				
" "			2	2			50			50		20	20				
" "			3	3			50			50		20	20				
" "			4	4			50			50		20	20				
Susan Bailey Anderson			5	5			50			~~150~~ 50		~~79~~ 20	~~79~~ 20				
"			6	6			50			50		20	20				
"			7	7			50			~~150~~ 50		~~79~~ 20	~~79~~ 20				
"			8	8			50			50		20	20				
Susan + Emil Anderson			9	9			50			~~150~~ 50		~~79~~ 20	~~79~~ 20				
" "			10	10			50			50		20	20				
" "			11	11			50			50		20	20				
~~Lorenzy Pedersen~~	D. V. Bartholomew		12	12			50	600		~~650~~ 650		~~260~~ 260	~~260~~ 260				
"	"		13	13			50			50		20	20				
Emil Anderson	"		14	14			50			~~150~~ 50		~~79~~ 20	~~79~~ 20				
"	"		15	15			50			50		20	20				
Geo + Ethel June Lindmark			16	16		✓	50	200		~~450~~ 250	~~113~~ 63		~~113~~ 63				
" "			17	17		✓	50			50	13		13				
" "			18	18		✓	50			50	13		13				
" "			19	19		✓	50			50	13		13				
" "			20	20		✓	50			50	13		13				
							1000	1150		2150	~~102~~ 165	660	~~762~~ 765				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 18.5 Mills	State Tax on Non-Homestead .8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
80					1057	46						1098	PAID IN FULL	MAY 23 1939											
20					263	11						274	PAID IN FULL	MAY 23 1939		4188	1920								
20					263	11						274	PAID IN FULL	MAY 23 1939											
20					263	11						274	PAID IN FULL	MAY 23 1939											
20					263	12						275	PAID IN FULL	MAY 11 1939											
20					263	12						275	PAID IN FULL	MAY 11 1939		769	1100								
20					263	12						275	PAID IN FULL	MAY 11 1939											
20					263	12						275	PAID IN FULL	MAY 11 1939											
20					263	12						275	PAID IN FULL	MAY 23 1939											
20					263	12						275	PAID IN FULL	MAY 23 1939		4189	825								
20					263	12						275	PAID IN FULL	MAY 23 1939											
260					3419	151						3570	2nd Half Paid	NOV 15 1938		1011.20									
20					263	12						275	1st Half Paid / 2nd Half Paid	MAY 13 1939 / MAY 13 1939		4207	1923		1923						
20					263	12						275	1st Half Paid	MAY 31 1939											
20					263	12						275	PAID IN FULL	FEB 28 1939											
113					1486							275	PAID IN FULL	FEB 28 1939		1486	550								
1486												1486	2nd Half Paid / 1st Half Paid	NOV 9 - 1938 / JUN 21 1939											
13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 - 1938 / JUN 21 1939		985.7 / 171.5	1085		1085						
13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 - 1938 / JUN 21 1939											
13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 - 1938 / JUN 21 1939											
13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 - 1938 / JUN 21 1939											
765					10060	350						10410													

Assessment Roll and Tax List of Platted Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 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	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	Geo. + Ethel Jane Lindmark		Washburn's Add'n	21	1		✓	50			~~50~~	~~13~~		~~13~~				
2	" "			22			✓	50			50	13		13				
3	" "			23			✓	50			50	13		13				
4	Elmer W. + Beulah M. Peterson			1	2			50			~~50~~		~~20~~	~~20~~				SOLD FOR TAXES
5	" "			2				50			50		20	20				SOLD FOR TAXES
6	" "			3				50			50		20	20				SOLD FOR TAXES
7	Frank Reynolds			4				50			~~50~~		~~20~~	~~20~~				
8	"			5				50			50		20	20				
9	~~State of Minnesota~~ Harley D. Cofflands			6				~~11~~			~~11~~		~~22~~	~~22~~	Ass Assmt 4/1/39			
10	"			7				~~11~~							Do			
11	D.W. Bartholomew			8				50			50		20	20				
12	Esther E. Bartholomew		Lots 9 +	10	except S. 40'			100	190		290		116	116				SOLD FOR TAXES
13	~~State of Minnesota~~	Esther Bartholomew	So. 40' of Lots 9 +	10				~~110~~			~~110~~		~~44~~	~~44~~				
14	Harley D. Cofflands			11				40	50		90		36	36				SOLD FOR TAXES
15	"			12				40			40		16	16				SOLD FOR TAXES
16	State of Minnesota	John Spillane		13				~~50~~			~~50~~		~~20~~	~~20~~				
17	John + Marie W. Spillane			14				50	1500		~~1550~~ 1550		670	670				
18	" "			15				50			50		20	20				
19	John Spillane			16				50			50		20	20				
20																		
								~~1114~~ 780	1740		~~2854~~ 2520	~~39~~ 39	~~1094~~ 948	~~1133~~ 987				

	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	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 18.5 Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 1939 / JUN 21 1939	9857 / 6213										
2	13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 1939 / JUN 21 1939			2.57		2.56						
3	13					171							171	2nd Half Paid / 1st Half Paid	NOV 9 1939 / JUN 21 1939											
4	20					263	12						275											2.75		
5	20					263	12						275											2.75		
6	20					263	12						275											2.75		
7	20					263	~~12~~ 13.20						275	Bal Paid / 1st Half Paid	NOV 4 1939 / JUN 28 1939	9537 / 6890		6.9		4.81						
8	20					263	~~12~~ 13.20						275	Bal Paid / 1st Half Paid	NOV 4 1939 / JUN 28 1939											
9	20					263	12						275	PAID IN FULL	JUN 28 1939											
10	20					263	12						275	PAID IN FULL	JUN 28 1939	7957		5.60								5.60 Added
11	20					263	11						274	PAID IN FULL	MAY 31 1939	4708										
12	116					1526	67						1593	2nd Half Paid / 1st Half Paid	OCT 31 1939 / MAY 31 1939	9184 / 4709		2.74 / 7.97		7.96						
13																										
14	36					473	21						494											4.94		
15	16					210	09						219											2.19		
16																										
17	620					8154	360						8514	2nd Half Paid / 1st Half Paid	OCT 25 1939 / JUN 15 1939											
18	20					263	12						275	2nd Half Paid / 1st Half Paid	OCT 25 1939 / JUN 15 1939	9175 / 5710										
19	20					263	12						275	2nd Half Paid / 1st Half Paid	OCT 25 1939 / JUN 15 1939			45.32		4.53						
20																										
	987					12980	557						13537													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Assessor's Valuation: Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: 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
			Washburn's Add'n.					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Adah E. Miller			17	2			50			50 / ~~100~~		20 / ~~40~~	20 / ~~40~~				
2	"			18				50			50		20	20				
3	Marie W. Spillane			19			✓	50	1200		1750 / ~~1300~~	313 / ~~325~~		313 / ~~325~~				
4	"			20			✓	50			50	13	~~10~~	13				
5	John Spillane			21				50			50 / ~~100~~		20 / ~~40~~	20 / ~~40~~				
6	"			22				50			50		20	20				
7	~~State of Minnesota~~	John Spillane		23				~~50~~			~~150~~		~~60~~	~~60~~				
8	State of Minn.			24				~~50~~										
9	"			25				~~50~~										
10	Ida M. Hill			26			✓	50	50		100	25		25				SOLD FOR TAXES
11	Mary Fox			1	3		✓	50	190		240 / ~~360~~	60 / ~~90~~		~~90~~				SOLD FOR TAXES
12	"			2			✓	50			50	13		13				SOLD FOR TAXES
13	"			3			✓	50			50	13		13				SOLD FOR TAXES
14	~~Adah E. Miller~~	~~Cecil R. & Marjorie Ann Fox~~		4				50	60		110 / ~~160~~	~~15~~	44	~~44~~				
15	× " "			5				50			50		20	20				
16	×	Adah E. Miller		6				50			~~70~~		~~20~~	~~20~~				
17	× "			7				50			50		20	20				
18	× "			8				50			50		20	20				
19	× "			9				50			50		20	20				
20																		
								~~950~~	1500		~~2450~~	~~475~~	~~993~~	~~1040~~				
								800			2300	437	744	661				

	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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 315 Mills	State Tax on Non-Homestead 58 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	20					263	12						275	PAID IN FULL	MAY 18 1939	3910		5.50								
2	20					263	12						275	PAID IN FULL	MAY 18 1939											
3	313					4116							4116	2nd Half Paid / 1st Half Paid	OCT 25 1938 / JUN 15 1939											
4	13					171							171	2nd Half Paid / 1st Half Paid	OCT 25 1938 / JUN 15 1939	9035 / 5716		24.19 ✓		24.19 ✓						
5	20					263	12						275	2nd Half Paid / 1st Half Paid	OCT 25 1938 / JUN 15 1939											
6	20					263	12						275	2nd Half Paid / 1st Half Paid	OCT 25 1938 / JUN 15 1939											
7																										
8																										
9																										
10	25					329							329	PAID IN FULL	NOV 13 1939	10024				329 - 11 ✓							
11	60					789							789											789		873
12	13					171							171											171		189
13	13					171							171											171		189
14	44					579	26						605	PAID IN FULL	NOV 15 1939	10147				5.26 - 41 ✓	Abated	3.55				# 6421
15	20					263	11						274	PAID IN FULL	NOV 15 1939						"	171				Erected
16	20					263	11						274	PAID IN FULL	MAY 18 1939											
17	20					263	11						274	PAID IN FULL	MAY 18 1939											
18	20					263	11						274	PAID IN FULL	MAY 18 1939	3910		10.96								
19	20					263	11						274	PAID IN FULL	MAY 18 1939											
20																										
	661					8693	129						8822													

FORM 50 M-R-STATIONERY, 3-1938-A

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

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 & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Equalized Values: 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	
James A. Newman		Washburn's Add'n	1	10	3		50			~~50~~ 100		~~20~~ 40	~~20~~ 40				
"			2	11			50			50		20	20				
Trustees of Powers Trap.			3	12			50	~~375~~ 750		~~375~~ 750		~~150~~ 300	~~150~~ 300	110 00			
~~State of Minnesota~~	Harley R. Coffland		4	13			~~50~~			~~350~~		~~140~~	~~140~~				
~~State of Minnesota~~	Harley R. Coffland		5	14			~~50~~										
"	" "		6	15			~~50~~										
"	Earl Kimball		7	16			~~50~~										
"	" "		8	17			~~50~~										
Melissa M. Chenoweth			9	18			50	300		350		140	140				
State of Minnesota	Earl Kimball		10	19			~~50~~			~~500~~		~~200~~	~~200~~				
"	" "		11	20			~~50~~										
State of Minn.			12	21			~~50~~										
"			13	22			~~50~~										
"			14	23			~~50~~										
"			15	24			~~50~~										
"			16	25			~~50~~										
"			17	26			~~50~~										
"			18	27			~~50~~										
"			19	28			~~50~~										
			20														
							~~700~~ 700	~~375~~ 575		~~1075~~ 775		~~430~~ 310	~~430~~ 310				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
20					263	17						275	2nd Half Paid	NOV 9 - 1938	9864										
													1st Half Paid	JUN 14 1939	5674										
20					263	17						275	2nd Half Paid	NOV 9 - 1938			275		275						
													1st Half Paid	JUN 14 1939											
130					1710	75						1785	PAID IN FULL	JUN 7 - 1939	6976		1785								
140					1841	81						1922	PAID IN FULL	APR 24 1939	3273		1922								
310					4077	180						4257													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; 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 & 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 $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
		Washburn's Add'n															
Ida Gaspler	Pattyjohn & Gilding Lumber Co	N½ of	1	4		✓	25	700		~~725~~	~~181~~		~~181~~				
"	"	"	2				25			25	6		6				
"	"		3				25			25	6		6				
"	"		4				25			25	6		6				
"	"		5				25			25	6		6				
"	"		6				25			25	6		6				
"	"		7				25			25	6		6				
"	"		8			✓	25			25	6		6				
Adah E. Miller			9				25			~~25~~		~~40~~	~~10~~				
"			10				25			25		10	10				
"			11				25			25		10	10				
"			12				25			25		10	10				
"			13				25			25		10	10				
"			14				25			25		10	10				
"			15				25			25		10	10				
"			16				25			25		10	10				
Gust & Christine Larson		Lot 3 of Block 3 of Lot 1 &	4			✓	100	700		800	200		200				
							~~40~~	1400		~~1440~~	~~40~~	80	~~120~~				
							500			1900	470		503				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
181					2380							2380 1	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939											
6					79							79 ½	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939											
6					79							79 3	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939	1066				1466						
6					79							79 4	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939	6460		1467								
6					79							79 5	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939											
6					79							79 6	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939											
6					79							79 7	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939											
6					79							79 8	2nd Half Paid 1st Half Paid	NOV 1 1939 JUN 24 1939											
10					138	06						138 9	PAID IN FULL	MAY 18 1939											
10					138	06						138 10	PAID IN FULL	MAY 18 1939											
10					138	06						138 11	PAID IN FULL	MAY 18 1939											
10					138	06						138 12	PAID IN FULL	MAY 18 1939	3910		1100								
10					137	06						137 13	PAID IN FULL	MAY 18 1939											
10					137	06						137 14	PAID IN FULL	MAY 18 1939											
10					137	06						137 15	PAID IN FULL	MAY 18 1939											
10					137	06						137 16	PAID IN FULL	MAY 18 1939											
200					2630							2630 17	2nd Half Paid 1st Half Paid	NOV 1 1939 10-2-51 MAY 18 1939 1077			1315		1015						$3.00 Abated 6616 abated to 23.30
												18													
												19													
												20													
503					6615	48						6663													

FORM 50 (Revised 1938)

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

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 & 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 Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
		Westburn's Add'n.															
E. O. Tyrrell			1	5		✓	30	440		~~470~~ 300	~~118~~ 118		~~118~~ 118				SOLD FOR TAXES
			2			✓	30			30	8		8				SOLD FOR TAXES
State of Minnesota			3				~~30~~			~~30~~		~~12~~	~~12~~				
Nelly Hammon			4			✓	30			30	8		8				SOLD FOR TAXES
"			5			✓	30			30	8		8				SOLD FOR TAXES
"			6			✓	30			30	8		8				SOLD FOR TAXES
"			7			✓	30			30	8		8				SOLD FOR TAXES
"			8			✓	30			30	8		8				SOLD FOR TAXES
"			9			✓	30	220		~~250~~ 200	~~63~~ 50		~~63~~ 50				SOLD FOR TAXES
"			10			✓	40	160		200	50		50				SOLD FOR TAXES
H. D. Coffland			11				30	250		~~280~~ 280		11 ✓	~~11~~ 11				SOLD FOR TAXES
"			12				30			30		12 ✓	12 ✓				SOLD FOR TAXES
"			13				30			30		12 ✓	12 ✓				SOLD FOR TAXES
"			14				30			30		12 ✓	12 ✓				SOLD FOR TAXES
"			15				30			30		12 ✓	12 ✓				SOLD FOR TAXES
"			16				30			30		12 ✓	12 ✓				SOLD FOR TAXES
Oliver Beggs			17				30	270		300	75		75				SOLD FOR TAXES
"			18				30			~~30~~ 30	~~8~~ 8		~~8~~ 8				SOLD FOR TAXES
"			19				30			30	8		8				SOLD FOR TAXES
"			20				30			30	8		8				SOLD FOR TAXES
Trustees of Powers Twp.			12	6			90			90		36	36				SOLD FOR TAXES
							670	1340		2010	378	208	586				

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	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 131.1 Mills	State Tax on Non-Homestead 78.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
118					15 54		15 54					15 54											15 54		
8					1 05		1 05					1 05											1 05		
8					1 05		1 05					1 05											1 05		
8					1 05		1 05					1 05											1 05		1 16
8					1 05		1 05					1 05											1 05		1 16
8					1 05		1 05					1 05											1 05		1 16
8					1 05		1 05					1 05											1 05		1 16
63					8 29		8 29					8 29											8 29		9 17
50					6 58		6 58					6 58											6 58		7 28
112					14 73	65	15 38					15 38											15 38		
12					1 58	07	1 65					1 65											1 65		
12					1 58	07	1 65					1 65											1 65		
12					1 58	07	1 65					1 65											1 65		
12					1 58	07	1 65					1 65											1 65		
12					1 58	07	1 65					1 65											1 65		
75					9 86		9 86 ✓					9 86											9 86		
8					1 05		1 05 18					1 05											1 05		
8					1 05		1 05 19					1 05											1 05		
8					1 05		1 05 20					1 05											1 05		
36					4 73	21	4 94					4 94											4 94		
586					77 06	1 21	78 27																		

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.

Line	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	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 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
			Washburn's Add'n.															
1	John Tils		50'x150' Nw. Cor. of Blk. 366'x366'				✓	50	620		670	168		168				
2	"		50'x150' S. of above lots 366'x366'				✓	50			50	13		13				
3	J.A. Newman		100'x150' S. of " " 366'x366'					100	600		700		280	280				
4	~~Gerald Sycks~~	Cora Hamilton	166'x150' S. of " " 366'x366'					150	400		550		220	220				
5	Katherine Olds Horton		216'x366' E. of " " 366'x366'					200	1200		1400		560	560				
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
			Grand Total					550	2820		3370	181	1060	1241				

Cass County, Minnesota, for Taxes for the Year 1938.

Line	District No. — Rate — Mills (Dollars)	District No. — Rate — Mills (Dollars)	District No. — Rate — Mills (Dollars)	District No. — Rate — Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 131.51 Mills ($ cts.)	State Tax on Non-Homestead — Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1	168					2209							2209	2nd Half Paid 1st Half Paid	OCT 17 1939 MAY 26 1939	8364 4582		1190		1190						
2	13					171							171	2nd Half Paid 1st Half Paid	OCT 17 1939 MAY 26 1939											
3	280					3682	163						3845	2nd Half Paid 1st Half Paid	NOV 9 1939 JUN 14 1939	9864 5674		1922		1923						
4	220					2893	128						3021	2nd Half Paid 1st Half Paid	SEP 21 1939 JUN 2 1939	8032 4714		1511		1510						
5	560					7365	325						7690	2nd Half Paid 1st Half Paid	OCT 30 1939 MAY 9 1939	8872 3472		3845		3845						
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
Total	1241					16320	616						16936													
O.T.	21177					278498	8009						286507													

UNPLATTED

FORM 6 PRINTED BY STATE PRINTER, MINNEAPOLIS

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Backus, County of Cass, Minnesota, 1935

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	
Footings Brought Forward from Page 1	133	21	~~2060~~ ~~1830~~	6180		~~8240~~ ~~7710~~	~~790~~ ~~1003~~	~~1728~~ ~~1099~~	~~2518~~ ~~2238~~				
" " " " " 2			1646	8310		9956	866	1875	2741				
" " " " "													
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" " " " "													
			~~3276~~ 3706	14490		~~4766~~ 18196	~~1610~~ 1656	~~2857~~ 3303	~~4467~~ 4959 4926				
	133	21											

UNPLATTED

FORM 6 MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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			
	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 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	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	REMARKS
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PLATTED

FORM 6½ MILLER-DAVIS COMPANY, MINNEAPOLIS

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

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			
	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	REMARKS
Footings Brought Forward from Page 1			695		695		174	520	701				
" " " " " 2			460	2490	2950		740	1332	2072				
" " " " " 3			~~875~~	4170	~~5045~~		~~1074~~	~~310~~	~~1384~~				
" " " " " 4			~~680~~	1750	~~2430~~		136	756	~~892~~				
" " " " " 5			~~905~~	200	~~1105~~			~~442~~	~~442~~				
" " " " " 6			1350	4015	5365		~~415~~	1488	1903				
" " " " " 7			1000	680	1680		195	360	555				
" " " " " 8			1525	10660	12185		566	3970	4536				
" " " " " 9			680	2260	2860		~~141~~	920	~~1061~~				
" " " " " 10			295	1110	1405		334 ~~344~~	~~157~~	~~486~~				
" " " " " 11			1000	1960	2960		~~571~~	360	~~881~~				
" " " " " 12			760	1120	1880		455	24	479				
" " " " " 13			450	1480	1930		290	308	598				
" " " " " 14			560	1040	1600		175	940	565				
" " " " " 15			1060	3425	4485		~~639~~	744	1401				
" " " " " 16			1400	1150	2550		165	600	~~765~~				
" " " " " 17			~~739~~	1740	~~2480~~		39	~~948~~	~~987~~				
" " " " " 18			~~800~~	1500	~~2300~~		~~437~~	~~777~~	~~661~~				
" " " " " 19			~~800~~	~~575~~	~~1375~~			~~310~~	~~310~~				
			~~14025~~	~~42050~~	~~56075~~		~~6060~~	~~18453~~	~~24513~~				

PLATTED

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

FORM 614 MILLER-DUTTA COMPANY, MINNEAPOLIS

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			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 Equal ized 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	Total True And Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
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Tabular Statement of Taxable Platted Real Property Assessment of the Village of Backus, County of Cass, Minnesota, 1938

FORM 614 MILLER-DUTTA COMPANY, MINNEAPOLIS

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			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 Equal ized 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	Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page		~~14475~~	~~42060~~		~~57475~~	~~6044~~	~~13449~~	~~19493~~				
" " " " " 20		~~500~~	1400		1900	~~433~~	80	~~513~~				
" " " " " 21		~~670~~	1340		~~2010~~	378	~~298~~	~~676~~				
" " " " " 22		550	2820		3370	181	1060	1241				
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" " " " "		~~17175~~	~~47680~~		~~64855~~	~~7077~~	~~14611~~	~~21636~~				
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" " " " "		16515	47385		63900	7393	13784	21177				