ASSESSMENT & TAX LIST

Vil. of Backus

1952

Form 1

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

........................County, Minn., ...1952.

To........................, Assessor of the........................of........................

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the........................of........................for the year 1952, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.

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

........................*County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1949, as amended)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***.

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

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

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

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

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

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

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district, where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed with and assessed by the Commissioner of taxation. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before the fifteenth day of November, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company in each district in which such property is located.

Sec. 273.35. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district where located, without regard to where the principal or other place of business of the company may be located.

Sec. 273.36. Electric Light and Power Companies to be assessed where property is located. 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 the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electric power; place of listing and assessment of personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies, and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs shall be listed and assessed in the district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, cities and boroughs, except distribution lines taxed as provided in Section 273.40 and 273.41, shall be listed with and assessed by the Commissioner of Taxation in the county where situated. The commissioner shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Commissioner of Taxation***.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. ***

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

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b" hereof, and all buildings and structures assessed as personal property and situated upon land of the State of Minnesota or the United States Government which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes 1949, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.***

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of $6.00 per day for each day necessarily consumed in attending such 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.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Koop's Addition

Original Plat

Washburn's Addition

Mountain Shore

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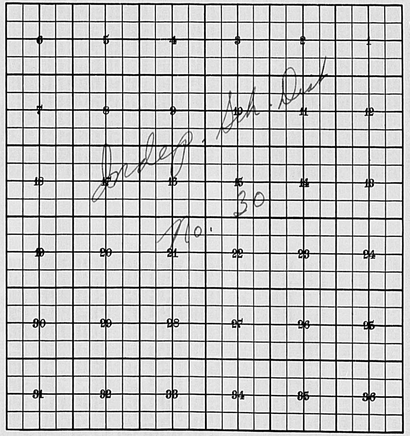
For Convenience of Auditor in Showing Boundaries of School Districts

Township No. ..... *Range No.* ..... *Mer. P. M.*



Backus Village
Unorganized School District

Became Indep. No. 30
~~6-5-53~~ 7-1-53

Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1952.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ½ Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns

SUMMARY OF TAX COLLECTION

Original Levy	$14258.22	
Additions	$	
		$14258.22
Abatements		$ 985.54
		$13272.68

COLLECTIONS

March Settlement	$1912.17	
June Settlement	$6194.11	
November Settlement	$4244.15	
January Settlement	$ 112.05	$13462.48
		$ 810.20
Over Collected	$ 15.33	
Under Collected	$	
Delinquent	$825.53	$ 810.20
Total		$13272.68

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Backus

School District No.	Agricultural Lands (Dollars)	Non-Agricultural Lands (Dollars)	Personal Property (Dollars)	Total Value of all Property except Money and Credits (Dollars)	Rate of State Taxes: Total Rate of State Tax (Mills)	Rate of County Taxes: Rev. (Mills)	R. & B. (Mills)	Welfare (Mills)	Bonds and Int. (Mills)	(Mills)	(Mills)	Total Rate of County Tax (Mills)	Rate of Town Taxes: Rev. (Mills)	R. & B. (Mills)	Drag Tax (Mills)	State Loan (Mills)	Free Mail Relief (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town Tax (Mills)	Rate of: Local 1 Mill (Mills)	Special (Mills)	State Loan (Mills)	Deficiency (Mills)	Tuition (Mills)	Transportation (Mills)	B.&B. (Mills)	C.O. (Mills)
Ind. John H. 20	1163	41604	17,153	59920	H. 4.58	27.1	12.8	51.3	14.3			105.5	18.6				1.				19.6	1. 20.			40.		3.	3.	15.
																						1. 40.			40.		3.	3.	15.
					N. H. 2.26																								
					6.84																								

Assessed Value	Rural	All Other	Personal Property	Total
Homestead	795	20127		20,922
Non-Homestead	342	21502	17153	38997
Total	1137	41630	17,153	59920

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

23168
276
23394

SCHOOL TAXES: Total Rate of Sch'l Tax (Mills)	Total Rate of all Taxes (Mills)	TAXES LEVIED — LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	State Loan	Def.	Transp.	Bd.	C.O.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
82.	211.68	116	2326		4452	349	349	17444	9836	State —Non-Homestead,		8834
102.	231.68	5876	23628		23628	17627	17627	88136	59933	State —Homestead,		87443
		5992	23954		23968	17976	17976	89880	60858	County Revenue,		162390
										County Road and Bridge,		76698
										County Welfare,		307392
										Bonds and Interest		85886
												632766
										Town Revenue,		111451
										Town Road and Bridge,		
										Town Drag,		
										Town State Loan,		
										Dependent Relief		5992
										Sidewalk Bond.		31678
												148521
										School Local 1 Mill,		5992
										School Special,		23954
										School State Loan,		
										Deficiency		23968
										Tuition		
										Transportation		17976
										Bond & Interest		17976
										Capital Outlay		89880
												60858
												142058.22

Total Taxes Real Estate 99346.66
Pers. Prop. 40712.56
Special Assess. 378.78
Total 142058.22

Total Levy, $ 142058.22

Total Number of Acres 94.47

State of Minnesota, } ss.
COUNTY OF CASS

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Backus, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1930.

Witness my hand and official seal, this 3rd day of January A. D. 1930.

SEAL

L. C. Peterson County Auditor.
By Helen Billeter Deputy

COLLECTIONS OF TAXES OF 195 , OF , CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19——	JUNE SETTLEMENT 19——	NOV. SETTLEMENT 19——	Amount Collected from Nov. 15, 19—— to First Monday in Jan., 19——	REDUCTIONS		Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS		Total Uncollected to First Monday in January, 19——
State—Non-Homestead,	1929	3031	2294	45							
State—Homestead,	3742	11897	8060	226							
County Revenue,	22141	70397	47689	1336							
County Road and Bridge,	10958	33268	22525	631							
County Welfare,	41913	133261	90274	2530							
County Bond and Interest,	11683	37147	25164	705							
Town Revenue,	15197	48317	32731	917							
Town Road and Bridge,											
Town Drag,											
Town State Loan,											
Tigerman's ruling	817	2598	1760	49							
Sidewalk Assess.		15582	15276								
School Local 1 Mill,	817	2598	1760	49							
School Special,	32682	102875	69516	1709							
School State Loan,											
Deficiency	32681	103907	70390	1972							
Tuition											
Transportation	2451	7793	5280	148							
Cd.	12255	38965	26396	740							
B+D.	2451	7793	5280	148							
	191717	619411	429415	11205							

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Def	Trans	Cd.	B+D			TOTALS
MARCH SETTLEMENT	School District No. Un. Nd	817	32682		32681	2451	12255	2451			83337
	Totals										
JUNE SETTLEMENT	School District No. Un. a	52	1031		2062	155	773	155			4228
	Un. Nd	2546	101844		101845	7638	38192	7638			259703
	Totals	2598	102875		103907	7793	38965	7793			263931
NOVEMBER SETTLEMENT	School District No. 30 a	44	870		1741	131	653	131			3570
	30 Nd	1716	68646		68649	5149	25743	5149			175052
	Totals	1760	69516		70390	5280	26396	5280			178622
NOVEMBER to JANUARY	School District No. 30 a	13	264		528	40	198	40			1083
	30 Nd	36	1445		1444	108	542	108			3683
	Totals	49	1709		1972	148	740	148			4766
ADDITIONS	School District No.										
	Totals										
REDUCTIONS	School District No.										
	Totals										

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5C (12) MILLER-DUTY COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	No. School District	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value Equalized by the Board of Review	Final Equalized Value	Sold for Taxes	Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
							Acres / 100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars													
	Lowell E. & Lillian M. Blake	S 333' of E ½ of S ½ lies E. 448' of the E ½ of S ½ of S ½ lies to the dec. 29.139.30						Yes			200	2046		2304			576	5524		5524		576		111 20		111 20	1	Int. Half Paid / Balance Paid	6911 / 14452		66 72		44 48						22.24 Abated
	Clarence M. Saylor	[illegible]					5.25	Yes			200	1046		1246				481		481				133 44		133 44	1												
	Backus State Bank	(Cont. to Village of Backus)									46	1100	1200	1246				327		327							2	PAID IN FULL MAY 18 1953	5595		75 76								
	" "							Exempt			88	1000		1088				272		272																			
	Kermitt & Betty Joffke	Sub. of Lots 1 & 2 Block 1 Joffke Addition to Backus						No			396			396		132				132							3												
	Fannie E. & John W. Bailey	All that part of Lot 4 lying S.W. of Lakeside drive 30.139.30					5	No			260			260		120				120							4												
	The Church of the Nazarene	103' x 150' of Lot 4 S. of Lot 6 Blk. 9						Exempt			117			117			39										5	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15219 / 10315		14 12		14 12						
	Arthur & Margaret Burgener	40' x 150' of Lots 8 & of Lot 6 Blk. 9					14	Yes			36			36			36										6	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		4 56		4 56						
	Cecil & Cecilia Neuman	all that part of Lot 4 lying N. of Lot 1 Blk. 7.						Yes			48	268		316			79			79							7												
	Fannie E. Bailey	178 x 140' S. of Lots 1 & 2 Blk. 2 less the dec. in page 3 line 6.)						No			44	242		286			66			66							8	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15215 / 10313		9 15		9 15						
	Arthur & Marie W. Spillane	12/48 x 100' S. of Lot 12, Blk. 2 less N 35'						No			76	348		424			106			106							9	SOLD FOR TAXES												
	Frank Reynolds	14/25 x 162.5' S. of Lot 12 Blk. 3						Yes			70	324		394			99			99							10	PAID IN FULL	MAR 18 1953	3683		27 10								
	Fannie E. & John W. Bailey	14/25 x 162.5' S. of Lot 12 Blk. 3						Yes			60	3970		4030				1330		1330				308 14	3.00	11 856	11	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		429 70	3 74	214 85		214 85				
	Wm. C. & Audrey Bailey	all that part of Lot 4 lying N. of Lot 1 Blk. 5						No			55	2700		2755				1102		1102							12	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		3 74		1 87						
	" "	103' x 178' N. of Lot 15, Blk. 5						No			40			40				16		16							13	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15330 / 10314		2000		2000						
	Johannes T. Melby	175' x 140' N. of Lot 24 Blk. 6						No			35			35				14		14							14	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		1 87		1 87						
	J. A. Neuman	175' x 150' N. of Lot 1 Blk. 6						No			89	466	613	1165	171	155				155							15	1st Half Paid	MAY 28 1953	6474		20 00								
	Robert E. & Flossie Hillyer	195' x 150' N. of Lot 12 Blk. 7 (P.S. in abd.)						No			79	350		429		143				143							16	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		2 43		2 43						
	Harvey G. & Helga L. Swenson	20/40 x 145' S. of Lot 7 Blk. 9						Yes			118	1236	1640	1383		410	373			373							17	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		47 49		47 49						
											120	1400	1120	2640				440		440							18	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		53 05		53 05						
											128	1400	1140	1528			382			382							19	2nd Half Paid / 1st Half Paid	JUL 21 1953 / MAY 29 1953	14283 / 10315		1 64		1 64						
											120	1400	1120	2640				440		440							20	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	15271 / 10315		53 05		53 05						
											95			95		14				14																			
											30			30		12				12																			
											70			70		28				28																			
											65			65		26				26																			
											98	198	296	494		74				74																			
											87	165		252		67				67																			
											84	177		261		62				62																			
											88	57	0.05	145			74			74																			
											96			96			70			70																			
											88			88				24		24																			
																		22		22																			
											216	940	1036	944			259	236		236																			
											179	1092		1271				219		219																			
											1838	10891		12729		311	2114		1336	3761																		
											1737	9999		11737		249	1945		1524	3718	4136																	
											2019	11978		13997		342	2324		1470																			

Valuations by School Districts as Equalized by Department of Taxation

No.	District No.	Rate	Mills	District No.	Rate	Mills	District No.	Rate	Mills	District No.	Rate	Mills
1	Village 2046											
2	2046											
3	2046											
4	2046											
5	2046											
6	2046											
7	2046											
8	2046											
9	2046											
10	2046											
11	2046											
12	2046											
13	2046											
14	2046											
15	2046											
16	2046											
17	2046											
18	2046											
19	2046											
20	2046											

Kooyo's addition
Original Plat
Zaff Washburn's Addition
Main Store

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5C (52) MILLS-BUYE DENVER, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures	Buildings and Other Structures Improvements	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
L. W. + Maude B. Clifton		Lots 1, 2, 3, 4, Block 7 Backus & Lots 1, 2, 3, 4, Block 13 Backus (Resub. B)				139	30		No	No	100	1200		1300				650		650		785
											90	1060	699	1849				460	233	693		
Dwight + Eleanor Kennedy		W 33' of lot 4 & W 100' S of Lot 12 Blk 2							No		44	221		265				106		106		126
											44	221		265				106		106		
Swan E. + Bernice M. Fisher		Lots 1 & 2 Block 4 Backus Village				139	30		Yes		34	150		184	48		48			96		53
		Lots 1 & 2 Block 4 Backus Village (Resub. B)									30	150		180	45		45			90		
Mary A. Bailey + Wolfgang C. Bailey		S 75' of W 75' of N 88' of lot 4 Block 2 Backus Village									28			28	7					7		
Mary A. + Wm. C. Bailey		Part of lot 4 Block 2 Backus Village (Resub. B)							Yes		24			24	6					6		7
Swan E. + Bernice M. Fisher		150' x 150' of E½ of NE¼				17			Yes		24			24	7					7		
											24			24	6					6		7
" "		8.5' x 150' of E½ of NE¼				1.72			Yes		24			24	7					7		
											24			24	6					6		7
Leslie + Gladys Sawyer		Strip of land in NE¼ of NE¼ lying W of Hwy 4 & S of Brower Ave.				9.08			Yes		470	3055		3525	499					499		
											400	1700		2100	424					424		499
John + Annabel Chislovold									Yes		100	850		950			238			238		
						1.61					110	770		880			220			220		263
Swan E. + Bernice M. Fisher		170' x 330' lying 150' x 500' & 50' x 150' of NE¼ of NE¼ lying W of Hwy 4				14.02			Yes		340			340	68					68		
											310			310	62					62		
Ole + Nellie Foss		126' x 185' lying 50' x 150' of NE¼ of NE¼ & 150' x 200' of E½ of NE¼ of NE¼				1.80			Yes		110	592		702			297			297		
											110	582		692			188			188		
											60	708		768			173			173		207
Martin Anderson		150' x 200' of NE¼ of NE¼				.28			Yes		60	650		710			192			192		
											54			654			176			176		211
Leslie + Gladys Sawyer		SE¼ of NE¼ lying E of Hwy #89				29			Yes		480			480	96					96		
											435			435	87					87		96
Swan E. + Bernice M. Fisher		Lot 2				26.90			Yes		660			660	132					132		
											600			600	120					120		132
State of Minnesota		200' x 100' of E½ of NE¼ of NE¼ lying W of Hwy 4																				
Eugene D. + Ada M. Dye									No		10			10				4		4		4
Harold W. + Gladys M. Allister		Lot of Templeton's Lot 11 of Highline Blvd.							No		55			55			22			22		
											50			50			20			20		22
Leslie E. + Alice J. Ogle		Lot of Templeton's Lot 11 of Highline Blvd.							No		55			55			22			22		
											50			50			20			20		22
Adolph + Anthony Nystrom		75' by 116' of NE¼ NE¼				83.58					2365	5640	699	8704	773		485	660		2301		2509
												5133		8197	689		632	610	233	2164		
		Total Acreage				94.47					2606	6204		9509	746		756	726				

Sold for Taxes	Validations by School Districts as Supplied by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 6 Mills	District No. ..... Rate ..... Mills	District No. 27 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1 SOLD FOR TAXES				785			181 86	1 78	35 36	219 00	1	2nd Half Paid 1st Half Paid	OCT 31 1952 MAY 29 1953	15275 10313		109 50		109 50							
2 SOLD FOR TAXES				126			29 20	28		29 48	2											29 48			
3		H	53				11 22			11 22	3	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	15274 10294		5 61		5 61							
4											4														
5		H	7				1 48			1 48	5	2nd Half Paid 1st Half Paid	JUL 2 1953 MAY 29 1953	11051 10283		74		74							
6											6														
7		H	7				1 48			1 48	7	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	15274 10294		1 48		1 48							
8		H	7				1 48			1 48	8	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953												
9		H	499				105 62			105 62	9	1st Half Paid 2nd Half Paid Balance Paid	MAY 29 1953 OCT 29 1953 OCT 31 1953	6498 12506 15316		52 81		52 81							
10				H	263		60 94			60 94	10	1st Half Paid	MAY 29 1953	12316		30 00		29 94							
11		H	68				14 40			14 40	11	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	15279 10294		7 20		7 20							
12				H	207		47 96			47 96	12	1st Half Paid	MAY 29 1953	10311		23 98						23 98	$26 38		
13				H	211		48 88			48 88	13	PAID IN FULL	MAY 15 1953	5638		48 88									
14		H	96				20 32			20 32	14	1st Half Paid 2nd Half Paid	MAY 29 1953 OCT 29 1953	6498 14706		10 16		10 16							
15		H	132				27 94			27 94	15	PAID IN FULL	NOV 27 1953	15333						27 94					
16											16														
17				4			92			92	17	2nd Half Paid 1st Half Paid	OCT 22 1953 MAY 29 1953	13943 10279		46		46							
18				22			5 10	04		5 14	18	2nd Half Paid 1st Half Paid	OCT 27 1953 MAY 29 1953	14056 10312		2 57		2 57							
19				22			5 10	04		5 14	19	PAID IN FULL	MAY 29 1953	10299		5 14									
20											20														
		H 869		H 681 = 1550			183 94									299 53		220 47		27 94		53 46			
				859 = 959			379 96	2 14	35 36																
		869 +		1640 = 2509			563 90			601 40															

Koop's addition
Original Plat
Jeff Washburn's addition
Lake Shore

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 3C (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	1000ths	No. School District	Indicate Homestead Tax Yes or No	Indicate Agricultural Tax Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (+10%)	Buildings and Other Structures (+10%)	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Effie D. Crowell		part of unplatted Lot 1 W. of Lyllian Blvd.	31	139	30			Vlg	No		55 50			55 50				22 20		22 20		22
	Ernest M. & Minnie E. Taylor		part of unplatted Lot 1 W. of Lyllian Blvd.							No		55 50			55 50				22 20		22 20		22
	Floyd & ~~Hazel~~ Golden	Mrs. Nel	part of unplatted Lot 1 W. of Lyllian Blvd.							Yes		50 48			48			13 12			13 12		13
	Betty Jean & David Henry Hamilton		part of unplatted Lot 1 W. of Lyllian Blvd.							No		55 50			55 50				22 20		22 20		20
	~~Ben Thomas Lake Assn.~~		part of unplatted Lot 1 W. of Lyllian Blvd.							No		55 50			55 50				22 20		22 20		22
	Eldon S. & Wilma A. Holmes		S. 55' of N. 82' of S. 164' of N. 164' of W. 164' of Lot 1							No		35 30			35 30				14 12		14 12		14
	Seth Smith		part of unplatted Lot 1 W. of Lyllian Blvd.							No		55 50			55 50				22 20		22 20		22
	Minnie Burrows		part of unplatted Lot 1 W. of Lyllian Blvd.							No		55 50			55 50				22 20		22 20		22
	Loyd J. & Della M. Smith		9 part of Lot 1							No		50 45	120 100		170 145				68 58		68 58		68
	Nellie A. Ellis ?		10 75' along Pine Mountain Lake																				
			11																				
			12																				
			13																				
			14																				
			15																				
			16																				
			17																				
			18																				
			19																				
			20									467 453	120 110		587 563			13 12	294 190		307 202		227

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 2 Rate 23.4 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Tax Including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 22.6 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953 $ cts.	June Settlement 1953 $ cts.	Penalty $ cts.	November Settlement 1953 $ cts.	Penalty $ cts.	Collections to First Monday in January 1954 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1954 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1					22			5 10	04		5 14	1	2nd Half Paid 1st Half Paid	OCT 7 1953 MAY 29 1953	13333 12309		257		257						
2					22			5 10	04		5 14	2	PAID IN FULL	JUN 8 1953	7802				514	18					
3	SOLD FOR TAXES				21 13			3 02	02		3 04	3	PAID IN FULL	APR 14 1953	3799		364								
4					22			5 10	04		5 14	4	[illegible]										514	565	
5					22			5 10	04		5 14	5	PAID IN FULL	MAY 2 1953	5123		514								
6					14			3 24	04		3 28	6	PAID IN FULL	APR 15 1953	3508		328								
7					22			5 10	04		5 14	7	PAID IN FULL	DEC 30 1953	16145						514	71			
8	SOLD FOR TAXES				22			5 10	04		5 14	8											514		
9					68			15 76	16		15 92	9	PAID IN FULL	MAY 12 1953	5495		1592								
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20				14 13	214			52 62	46		53 08	20					2795		771		514		1028		
					227																				

Koop's addition

Original Plat

Art Washburn's Addition

Pine Mountain Shore

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Koop's Addition

Original Plat

Washburn's Addition

Backus Shore

Name in whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures and Improvements	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations — Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Gladys M. Von Bachren, Marene Gredickson, Joyce Hamilton, Marilyn Watson		Koops Addition E. 5' of Lots 1-2-3-4		1				Un.	yes		4			4			1			1		
Eugene D. & Ada M. Gye			2	1					yes		34 20			20			5			5		
"	"		3	2	"	"			yes		34 20			20			5			5		
"	"		4	3	"	"			yes		34 20			20			5			5		
"	"		5	4	"	"			yes		34 20			20			5			5		
"	"		6	5					yes		34 20			20			5			5		
"	"		7	6					yes		34 20			20			5			5		
"	"		8	7					yes		34 20			20			5			5		
"	"		9	8					yes		34 20			20			5			5		
Floyd & Flossie Holden	Alice Holden		10	9					No		40 85	145 175		23 210 185				94 74		94 74		
"	"		11	10					No		35 30			30 20				14 12		14 12		
"	"		12	11					No		40 35			40 35				16 14		16 14		
"	"		13	12					No		40 85	140 155		1790 155				1790 62		1790 62		
"	"		14	13					No		40 35			40 35				16 14		16 14		
"	"		15	14					No		40 35	170 155		21 190 165				476 66		476 66		
"	"		16	15					No		40 35			40 35				16 14		16 14		
"	"		17	16					No		40 35	195 175		20 210 185				484 74		484 74		
"	"		18	17					No		40 35	170 155		21 190 165				476 66		476 66		
"	"		19	18					Yes		40 36			40 36			10 9			10 9		
"	"		20	19					Yes		40 36			40 36			10 9			10 9		
											546 651	800 845		1346 1496			69 59	444 396		503 455 446 565		565

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1400 Rate 23.1 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.4 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
											Balance Paid For Land	JUN 17 1953	7856											
				1			24			24	1st Half Paid	MAY 29 1953	7360		20		04							
											2nd Half Paid	OCT 22 1953												
2				6			140			140	1st Half Paid	MAY 29 1953												
											2nd Half Paid	OCT 22 1953												
3				6			140			140	1st Half Paid	MAY 29 1953												
											2nd Half Paid	OCT 22 1953												
4				6			140			140	1st Half Paid	MAY 29 1953												
											2nd Half Paid	OCT 22 1953												
5				6			140			140	1st Half Paid	MAY 29 1953	12274		56									
											2nd Half Paid	OCT 22 1953												
6				6			140			140	1st Half Paid	MAY 29 1953	13442				56							
											2nd Half Paid	OCT 22 1953												
7				6			140			140	1st Half Paid	MAY 29 1953												
											2nd Half Paid	OCT 22 1953												
8				6			140			140	1st Half Paid	MAY 29 1953												
											2nd Half Paid	OCT 22 1953												
9				6			140			140	1st Half Paid	MAY 29 1953												
											2nd Half Paid	OCT 22 1953												
10 SOLD FOR TAXES			94				2178		22	2200	PAID IN FULL	APR 14 1953												
11 SOLD FOR TAXES			14				324		04	328	PAID IN FULL	APR 14 1953												
12 SOLD FOR TAXES			16				370		04	374	PAID IN FULL	APR 14 1953												
13 SOLD FOR TAXES			78				1808		18	1826	PAID IN FULL	APR 14 1953												
14 SOLD FOR TAXES			16				370		04	374	PAID IN FULL	APR 14 1953												
15 SOLD FOR TAXES			84				1946		18	1964	PAID IN FULL	APR 14 1953	3799		120 68									
16 SOLD FOR TAXES			16				370		04	374	PAID IN FULL	APR 14 1953												
17 SOLD FOR TAXES			94				2178		22	2200	PAID IN FULL	APR 14 1953												
18 SOLD FOR TAXES			84				1946		18	1964	PAID IN FULL	APR 14 1953												
19 SOLD FOR TAXES			10				232			232	PAID IN FULL	APR 14 1953												
20 SOLD FOR TAXES			10				232			232	PAID IN FULL	APR 14 1953												
			69 486 565				13098		114	13212					126 48		5 64							

Form 5C (52)

Koop's Addition

Line	In Whose Name Assessed	To Whom Transferred	Subdivision: Koop's Addition	Sec. or Lot	Town or Block	Rng.	Acres	100ths	No. School District	Homestead Yes or No	Agricultural Yes or No	Land (+10%) Dollars	Buildings and Other Structures (+10%) Dollars	Machinery Dollars	Total True and Full Value Dollars	Rural Homestead up to $4,000 20%	Rural Over $4,000 and Non-Homestead 33⅓%	All Other Homestead up to $4,000 25%	All Other Over $4,000 and Non-Homestead 40%	Machinery 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value Dollars
1	~~Floyd Flossie Holden~~ Albert Keil			20	1				Un	Yes		80 / 72	608 / 552 / 500		688 / 624 / 572			172 / 156 / 143			172 / 156 / 143		172
2	"	"		21						No		20 / 20			20 / 20				8 / 8		8 / 8		8
3	Eugene D. & Ada M. Dye			22						Yes		48 / 42	1636 / 1486 / 1350		1684 / 1528 / 1292			421 / 382 / 348			421 / 382 / 348		421
4	"	"		23						Yes		44 / 40			44 / 40			11 / 10			11 / 10		11
5	"	"		24						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
6	Gladys M. Von Dachren (life int) Narene			25						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
7	Fredrickson 1/3, Joyce Hamilton 1/3, & Marilyn Watson 1/3			26						Yes		44 / 40	484		44 / 40			11 / 10			11 / 10		11
8	"	"		27						Yes		44 / 40	440 / 400		528 / 480 / 440			132 / 120 / 110			132 / 120 / 110		132
9	"	"		28						Yes		44 / 40	60 / 56 / 52		104 / 96 / 92			26 / 24 / 23			26 / 24 / 22		26
10	"	"		29						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												40x / 44+	2534 / 2302 / 2788		2936 / 2704 / 3232			729 / 671 / 803	8 / 8		737 / 679 / 811		811

Line	Sold for Taxes	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Un Rate 6.8 / 231 Mills	District No. Rate Mills	District No. Rate Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
1	SOLD FOR TAXES				H 172			39.84			39.84	PAID IN FULL	APR 14 1953	3799		41.72								
2	SOLD FOR TAXES				8			1.86	.02		1.88	PAID IN FULL	APR 14 1953											
3					H 421			97.54			97.54	2nd Half Paid / 1st Half Paid	OCT 22 1953 / MAY 29 1953											
4					H 11			2.54			2.54	2nd Half Paid / 1st Half Paid	OCT 22 1953 / MAY 29 1953	10279		52.36								
5					H 10			2.32			2.32	2nd Half Paid / 1st Half Paid	OCT 22 1953 / MAY 29 1953	13942				52.36						
6					H 10			2.32			2.32	2nd Half Paid / 1st Half Paid	OCT 22 1953 / MAY 29 1953											
7					H 11			2.54			2.54	Balance Paid / Part Paid	JUN 17 1953 / MAY 29 1953											
8					H 132			30.58			30.58	Balance Paid / Part Paid	JUN 17 1953 / MAY 29 1953	7856 / 9360		40.50		96						
9					H 26			6.02			6.02	Balance Paid / Part Paid	JUN 17 1953 / MAY 29 1953											
10					H 10			2.32			2.32	Balance Paid / Part Paid	JUN 17 1953 / MAY 29 1953											
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
					H 803 / 8 / 811			187.88	.02		187.90					134.58		53.32						

Original Plat

Washburn's Addition

Mountain Shore

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

Cass County, Minnesota, for Taxes for the Year 1952.

Koop's Addition

Form SC (22) [illegible]

In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	Land (+10%) Exclusive of Structures and Improvements	Buildings and Other Structures (+10%)	Machinery Permanently Attached to Real Estate	Total True and Full Value	Rural Homestead Up to $4,000 20%	Rural Over $4,000 and Non-Homestead 33⅓%	All Other Homestead Up to $4,000 25%	All Other Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		DESCRIPTION OF PROPERTY								TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Bonnie C. Bronson, M. C. Lewis, Wm. H. Byers, John H. Hobbs		Koop's Addition																			
~~Edward Q. Miller~~ Albert T. Miller	Bernard Mechitt, Trustee Mountain Lake Coop.		1	2			Ug	No		45 / 40	700 / 660		745 / 700			33⅓	306 / 280		338 / 280		338
"	"		2					No		40 / 35			40 / 35				16 / 14		16 / 14		16
"	"		3					No		40 / 35	780 / 165		820 / 200	240	215		96 / 80		96 / 80		96
"	"		4					No		40 / 35	780 / 165		820 / 200	240	215		96 / 80		96 / 80		96
"	"		5					No		40 / 35			40 / 35				16 / 14		16 / 14		16
"	"		6					No		40 / 35	780 / 165		820 / 200	240	215		96 / 80		96 / 80		96
Grace R. Bronson	"		7					Yes		40 / 36	440 / 400		476 / 436		159	119 / 109			119 / 109		131
"	"		8					Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
"	"		9					Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
Warren H. + Rena Hill	"		10					Yes		40 / 36	1100 / 1000		1136 / 1036		1284	319 / 259			319 / 259		313
"	"		11					Yes		40 / 36	108 / 100		148 / 136			40 / 36			40 / 36		40
"	"		12					Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
Martha J. Woods	"		13					Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
"	"		14					Yes		40 / 36	1578 / 1300		1618 / 1336		1668	407 / 334			407 / 334		404
"	"		15					Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
Adah E. + Mary Audrey Miller	"		16					Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
"	"		17					Yes		40 / 40	1640 / 1400		1680 / 1440	1740	1580	435 / 360			435 / 360		435
Seth Smith		S. 32.5' of	18					Yes		28 / 25	1859 / 235		1887 / 260	312	284	78 / 65			78 / 65		78
"		Lot 18 and S. 32.5' of Lot	19					No		30 / 25			30 / 25				12 / 10		12 / 10		12
			20																		
										665	6144 / 5590		6809 / 6255			1326 / 1115	602 / 558		1928 / 1773		2131
										747	6772		7519			1461	670		2131		

Koop's Addition

Original Plat

Part Washburn's Addition

Mountain Store

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 209 Rate 7 Mills	231	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes		Paid	When Paid Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				338				7830	76		7906	1	PAID IN FULL	MAY	2	1953			7906								
2				16				370	04		374	2	PAID IN FULL	MAY	2	1953			374								
3				96				2224	22		2246	3	PAID IN FULL	MAY	2	1953	5123		2246								
4				96				2224	22		2246	4	PAID IN FULL	MAY	2	1953			2246								
5				16				370	04		374	5	PAID IN FULL	MAY	2	1953			374								
6				96				2224	22		2246	6	PAID IN FULL	MAY	2	1953			2246								
7				131				3036			3036	7	Balance Paid / Part Paid	SEP / MAY	29 / 29	1953 / 1958	10235 / 7380		1018	500	1518						
8				10				232			232	8	Balance Paid / Part Paid	SEP / MAY	29 / 29	1953 / 1958	575		116		116						
9				10				232			232	9	Balance Paid / Part Paid	SEP / MAY	29 / 29	1953 / 1958			116		116						
10				313				7252			7252	10	PAID IN FULL	MAY	29	1953											
11				40				926			926	11	PAID IN FULL	MAY	29	1953	10326		410								
12				10				232			232	12	PAID IN FULL	MAY	29	1953											
13				10				232			232	13	PAID IN FULL	MAY	5	1953	5737		232								
14				~~444~~ 435	Abate #5897			~~9360~~ 9360			~~9360~~ 9360	14	Balance Paid / 1st Half Paid	DEC / MAY	10 / 5	1953 / 1953	16024 / 5736		4680			2850					18.30 Abated
15				10				232			232	15	PAID IN FULL	MAY	5	1953	5737		232								
16				10				232			232	16	PAID IN FULL	MAY	5	1953	5540		232								
17				435				10078			10078	17	PAID IN FULL	MAY	5	1953			10078								
18				78				1808			1808	18	1st Half Paid	DEC	30	1953	16076					904	84	904	994		
19				12				278	02		280	19	1st Half Paid	DEC	30	1953						140		140	154		
20												20															
				1461 / 670				49372	152		49524								40506		2253		3854		1044		
				2131																							

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5C (21) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 33⅓%	All Other: Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Seth S. Smith		Koops Addition									+10% +10%											
1					20	2				Yes	No	22	220		242				106 96		106 96		
2	"				21						No	20	200		220				88		88		106
3	"				22						No	20	200		220				8		8		8
	Leslie E. & Alice J. Ogle											20	200		220				96 88		96 88		
4											No	29	290		319				29		29		96
	Helen Brooks Schader											100	1,000		1,100				238		238		
5			N 100' of		3						No	90	900		990				220		220		262
												50	500		550				62		62		
6	Harold M. Allister		S 100' of		3						No	45	450		495				58		58		68
	Effie Crowell											110	1,100		1,210			17 54			174 158		
7					14						Yes	100	480		580			145			145		174
												40			40				16		16		
8	"				2						No	35			35				14		14		16
												40	400		440				160		160		
9	"				3						No	35	330		365			176	146		146		176
												40			40				16		16		
10	"				4						No	35			35				14		14		16
												40			40				16		16		
11	Ernest M. & Minnie E. Taylor				5						No	35	330		365			16	134		134		16 20
												40			40				16		16		
12	" "				6						No	35	300		335				14		14		16
												40			40				16		16		
13	" "				7						No	35	330		365			14	134		134		148
												40	300		340				16		16		
14	Minnie Borow				8						No	35	275		310			14	124		124		148
												40	600		640				238		238		
15	"				9	less S 18'					No	36	554		590			284	236		236	284	284
												35			35				17		17		
												30			30				12		12		14
	Boyd J. & Della May Smith											24			24								
16			S 18' of		9						Yes	20			20			6			6		
	" "				10							40	350		390								6
17											Yes	35	321		356			107 97			107 97		
	Betty Jean & David Henry Hemelton											40			40			89			89		107
18					11						No	35	100		135				64 58		64 58		
	Ivan E. Fisher											30			30				54		54		64
19					12						No	25			25				12		12		
																			10		10		12
20																							
												711	3634		4355			260	1326		1586		
													2300		2621			237	1226		1463		1751
												811	3997		4808			287	1464		1751		

	Sold for Taxes	Valuations by School Districts as Equalized by Department Of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	1952 No. 22 Rate 22.0 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			106					24 56	24		24 80	1	1st Half Paid	DEC 30		1953							12 40	—	12 40	13 64	
2			8					1 86	02		1 88	2	1st Half Paid	DEC 30		1953	4696						94	— 7 47	94	1 03	
3			96					22 24	22		22 46	3	1st Half Paid	DEC 30		1953							11 23	—	11 23	12 35	
4			262					60 70	60		61 30	4	PAID IN FULL	MAY 29		1953	10377		61 30	—							
5			68					15 76	16		15 92	5	PAID IN FULL	MAY 29		1953	10375		15 92	—							
6			174					40 32			40 32	6	2nd Half Paid	OCT 27		1953	14056				20 16	—					
													1st Half Paid	MAY 29		1953	10312										
7			16					3 70	04		3 74	7	2nd Half Paid	OCT 7		1953			1 87	—							
													1st Half Paid	MAY 29		1953											
8			176					40 78	40		41 18	8	2nd Half Paid	OCT 7		1953	13333				20 57	—					
													1st Half Paid	MAY 29		1953	10309										
9			16					3 70	04		3 74	9	2nd Half Paid	OCT 7		1953			1 87	—							
													1st Half Paid	MAY 29		1953											
10			16					3 70	04		3 74	10	1st Half Paid	OCT 7		1953			1 87	—							
														MAY 29		1953											
11			162					37 54	36		37 90	11	PAID IN FULL	JUN 8		1953					37 90	—					
12			16					3 70	04		3 74	12	PAID IN FULL	JUN 8		1953	7812				3 74	— 15					
13			148					34 28	34		34 62	13	PAID IN FULL	JUN 8		1953					34 62	—					
14	SOLD FOR TAXES		284					65 80	64		66 44	14													66 44		
15	SOLD FOR TAXES		14					3 24	04		3 28	15													3 28		
16		2	6					1 40			1 40	16	PAID IN FULL	MAY 12		1953	5475		1 40	—							
17		2	107					24 78			24 78	17	PAID IN FULL	MAY 12		1953			24 78	—							
18			64					14 82	14		14 96	18	PAID IN FULL	MAY 18		1953	6058		14 96	—							
19	SOLD FOR TAXES		12					2 78	02		2 80	19	PAID IN FULL	AUG 31		1953	12732				2 80	— 07					
20												20															
		2	387																								
			1364					405 66	334		409 00								164 72		125 42		24 87		94 29		
			1751																								

Koop's Addition

Original Plat

Carl Washburn's Addition

Jackson Shore

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (33)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax No	Indicate Agricultural Tax No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value of Equalization Board Review	FINAL EQUALIZED VALUE
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	Lots 13 to 31 Inc. Blk. 4 Vacated																					
2																						
3																						
4																						
5																						
6	Effie Crowell			32	4				No		55 / 50			55 / 50				22 / 20		22 / 20		22
7																						
8	Dean E. + Bernice M. Fisher			1	9				Yes		36 / 33	576 / 475 / 173		612 / 556 / 508			153 / 139 / 127			153 / 139 / 127		153
9	" "			2					Yes		36 / 32			36 / 32			9 / 8			9 / 8		9
10	Verna Morrow			3					Yes		36 / 32	(482)		36 / 32			9 / 8			9 / 8		9
11	"			4					Yes		88 / 34	1438 / 1398		570 / 472 / 432			130 / 118 / 108			130 / 118 / 108		130
12	"			5					Yes		36 / 32	1636 / 1352		36 / 32			9 / 8			9 / 8		9
6	Mary Audrey Miller Bailey + Chase Bailey								Yes		40 / 36	1352 / 1452		1676 / 1388 / 1452			419 / 347 / 372			419 / 347 / 372		419
7	"								Yes		36 / 32			36 / 32			9 / 8			9 / 8		9
8	"								Yes		36 / 32			36 / 32			9 / 8			9 / 8		9
9	Adah Miller	William G. + Audrey Bailey							No		40 / 35			40 / 35				16 / 14		16 / 14		16
10	" " "	"							No		40 / 35			40 / 35				16 / 14		16 / 14		16
11	" " "	"							No		40 / 35			40 / 35				16 / 14		16 / 14		16
12	" " "	"							No		40 / 35			40 / 35				16 / 14		16 / 14		16
13											453 / 509	2449 / 2644		2902 / 2670 / 3403			678 / 677 / 747	76 / 86		754 / 763 / 833		833

Cass County, Minnesota, for Taxes for the Year 1952.

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 20 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1														
2												2														
3												3														
4												4														
5												5														
6				22				510	04		514	6	2nd Half Paid / 1st Half Paid	OCT 7 1953 / MAY 29 1953	5333 / 10309		257		257						
7												7														
8		2 153						32 38			32 38	8	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953	10294 / 15379		1619		1619						
9		2 9						1 90			1 90	9	2nd Half Paid / 1st Half Paid	OCT 31 1953 / MAY 29 1953			95		95						
10				2 9				2 08			2 08	10	PAID IN FULL	MAY 29 1953												
11				2 130				30 12			30 12	11	PAID IN FULL	MAY 29 1953	10324		3428									
12				2 9				2 08			2 08	12	PAID IN FULL	MAY 29 1953												
13				2 419				97 08			97 08	13	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953												
14				2 9				2 08			2 08	14	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953												
15				2 9				2 08			2 08	15	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953	10351 / 10213		5810		5810						
16				16				3 70	04		3 74	16	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953												
17				16				3 70	04		3 74	17	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953												
18				16				3 70	04		3 74	18	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953												
19				16				3 70	04		3 74	19	2nd Half Paid / 1st Half Paid	JUL 21 1953 / JUL 21 1953												
20												20														
		H 162 +	H = 585 = 747					34 28																		
			86 = 86					1 55 42	20		18990						1620		7781							
		162 +	671 = 833					189 90																		

Koop's Addition

Original Plat

Zaft Washburn's Addition

Sunset Shore

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5C (53) MAR-DEC 1952—300,000

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Inclusion Agricultural Tract Yes or No	Inclusion Agricultural Tract Yes or No	No. School District	True and full valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All other: Homestead Up to $4,000 25% (Dollars)	All other: Over $4,000 and Non-Homestead 40% (Dollars)	All other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Valuation Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Myrtle Kimball + Fern Kimball		Original Plat	1	1			Yes	Yes		48			48			12			12	
" "			2	2				Yes		44			44			11			11	
" "			3	3				Yes		48	144		192			48	144		192	48
								Yes		44	120		164			41			41	
								Yes		48			48			12			12	
								Yes		44			44			11			11	
Janet Reiter			4	4				No		40			40				16		16	
"			5	5				No		35	36		35				14		14	16
								No		40	225		310				124		124	
								No		35	250		285				114		114	138
Fred Claflin			6	6				No		40			40				16		16	
			7	7				No		35			35				14		14	16
								No		40			40				16		16	
								No		35			35				14		14	16
Laurence D. + Ruth M. Stenberg			8	8				Yes		36	584		620			22	202		222	
								Yes		36	772		808			184			184	
								Yes		36	700		736							223
" "			9	9				Yes		40			40			10			10	
								Yes		36			36			9			9	
								Yes		40			40			10			10	
								Yes		36			36			9			9	10
" "			10	10				Yes		40			40			10			10	
								Yes		36			36			9			9	
								Yes		40			40			10			10	
								Yes		36			36			9			9	10
" "			11	11				Yes		40			40			10			10	
								Yes		36			36			9			9	
								Yes		40			40			10			10	
								Yes		36			36			9			9	10
" "			12	12				Yes		40			40			10			10	
								Yes		36			36			9			9	
								Yes		40			40			10			10	
								Yes		36			36			9			9	10
Backus State Bank			13	13				No		100	1635		1735				760		760	
								No		910	1845		1755				690		690	
								No									620		620	760
Philip + Ida M. Palmer			14	14				No		488	627		715			314	286		286	
								No			372		660				264		264	314
Stephen M. + Nellie Palmer			15	15				Yes		498	360		858			123	112		123	
								Yes			330		498				104		104	123
Clara Belle Holmes			16	16				Yes		498	606		1104			190	173		173	
								Yes			330		636				159		159	140
"			17	17				Yes		498			498				74		74	
								Yes									24		24	
								Yes		498			498				24		24	24
"			18	18				Yes		498			498				24		24	
								Yes									22		22	24
Ada M. + Roy F. Saxton			19	19				No		100	345		445			192	174		192	
								No		90	310		400				160		160	192
" "			20	20				No		100			100			40			40	
								No		90			90				36		36	40
Rick Ellis		W. 60' of N. 3/4 of Lot 20								1154	4757		5912			633	1355		1988	
											4317		5475			590	1272		1862	
										1379	5235		6614			696	1492		2188	2188

Cass County, Minnesota, for Taxes for the Year 1952.

Sold for taxes	Valuations by school districts as equalized by department of taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 25 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including state homestead ..... Mills	State tax on non-homestead 2.6 Mills	Special taxes	Total taxes		Paid	When paid: Month	Day	Year	Number of receipt	March settlement 1953	June settlement 1953	Penalty	November settlement 1953	Penalty	Collections to first Monday in January 1954	Penalty	Delinquent on first Monday in January 1954	Penalty	Total delinquent tax and penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
												2nd Half Paid	AUG	22	1953												
												1st Half Paid	MAY	29	1953												
			34	12			2.78			2.78	1	2nd Half Paid	AUG	22	1953	12873											
												1st Half Paid	MAY	29	1953			834		834							
			34	48			11.12			11.12	2	2nd Half Paid	AUG	22	1953	12873											
												1st Half Paid	MAY	29	1953												
			34	12			2.78			2.78	3	2nd Half Paid	AUG	22	1953												
												1st Half Paid	MAY	29	1953												
				16			3.70	.04		3.74	4	PAID IN FULL	MAY	29	1953	10332		3602									
													MAY	29	1953												
				138			31.98	.30		32.28	5	PAID IN FULL	MAY	29	1953												
SOLD FOR TAXES				16			3.70	.04		3.74	6	PAID IN FULL	OCT	13	1953	8333				3.74	27						
SOLD FOR TAXES				16			3.70	.04		3.74	7	PAID IN FULL	OCT	13	1953					3.74							
			34	223			51.66			51.66	8	PAID IN FULL	MAY	29	1953												
			34	10			2.32			2.32	9	PAID IN FULL	MAY	29	1953												
			34	10			2.32			2.32	10	PAID IN FULL	MAY	29	1953	10298		6044									
			34	10			2.32			2.32	11	PAID IN FULL	MAY	29	1953												
			34	10			2.32			2.32	12	PAID IN FULL	MAY	29	1953												
				760			176.08	1.72		177.80	13	PAID IN FULL	MAY	18	1953	5599		17780									
												1st Half Paid	AUG	8	1953	2538											
												2nd Half Paid	MAY	5	1953	6338											
				314			72.74	.70		73.44	14	2nd Half Paid	OCT	31	1953	7278		3672		3672							
SOLD FOR TAXES			34	123			28.50			28.50	15	1st Half Paid	MAY	21	1953	2538		1425		1425							
			34	190			44.02			44.02	16	PAID IN FULL	MAY	25	1953			4402									
			34	24			5.56			5.56	17	PAID IN FULL	MAY	25	1953	6706		556									
			34	24			5.56			5.56	18	PAID IN FULL	MAY	25	1953			556									
				192			44.48	.44		44.92	19	PAID IN FULL	MAY	21	1953	5344		4492									
				40			9.26	.10		9.36	20	PAID IN FULL	MAY	21	1953			936									
			34	686			50.60	3.38		510.28								44349		6677							
				2188																							

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures and Improvements (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 Mus. Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
			Original Plat									+10%	+10%										
1	Richard J. Nelson	Vivian K. Ellis		21	1				14	No		95	147		235				94		94		
2	William E. + Josephine Cahill	(Telephone Co.)		22	Exempt	Exempt			14			88	132		220				88		88		104
3	" "			23	"					No		100			100				40		40		
4	" "			24	"					No		90			90				36		36		40
5	Alice + Roy Easler			1	2					No		160	240		400	320		160	240		320		
												110	220		330				176		176		136
												90	265		355				142		142		
												50	240		290				116		116		40
												45	220		265	318		106	106		106		176
6	" "			2						Yes		48			48			12			12		
7	" "			3						Yes		44			44			11			11		12
8	" "			4						Yes		36			36			9			9		
9	" "			5						Yes		32			32			8			8		9
10	" "			6						Yes		36			36			9			9		
												32			32			8			8		9
11	" "			7						Yes		36			36			9			9		
12	Adah E. Miller			8						No		32			32			8			8		9
13	"			9						No		40			40				16		16		
14	"			10						No		35			35				14		14		16
15	"			11						No		40			40				16		16		
16	"			12						No		35			35				14		14		16
17	Frank Reynolds			13						No		40			40				16		16		
18	Frank + Edith Reynolds			14						No		35			35				14		14		16
19	Emil + Susan Bailey Anderson			15	less N10'					No		100	1210		1310			524	786		1310		
20	Roy A. Schuff		N10' of Lot 15 + all of	16						Yes		90	1000		1090			436	654		1090		524
												100			100			40			40		
												90	605		695			36			36		40
												75	500		575	700		280	420		700		
												85	1180		1265				254		254		280
												68	516	448	1032	584			234		584		
												60		424	484			146	232		146		146
														3273	3273			321			321		
												1111		2776	3887			298	1240		1538		
												1240	3600		4840			356	1368		1723		1723

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

SOLD FOR TAXES	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. Con Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 27.6 Mills ($ cts.)	SPECIAL TAXES Sidewalk ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1				102			23 64	84		23 88	1	PAID IN FULL	MAY 29 1953	10230		23 88							
2				40 out			9 26	10		~~9 36~~	2	Cancelled - Telephone Co.	assessed then error										9.36 Cancelled
3				~~13 out~~			3 150	30		~~3 180~~	3	"		"		"	"	error					31.80 "
4				~~40 out~~			9 26	10		~~9 36~~	4	"		"		"	-	error					9.36 "
5				126			29 20	28		29 48	5	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953										
6			7 12				2 78			2 78	6	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953										
7			7 9				2 08			2 08	7	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953										
8			7 9				2 08			2 08	8	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	10287 15285		3 894		3 894					
9			7 9				2 08			2 08	9	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953										
10			7 161				37 30			37 30	10	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953										
11			7 9				2 08			2 08	11	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953										
12			16				3 70	04		3 74	12	PAID IN FULL	MAY 15 1953										
13			16				3 70	04		3 74	13	PAID IN FULL	MAY 15 1953										
14			16				3 70	04		3 74	14	PAID IN FULL	MAY 15 1953	15540		1 870							
15			16				3 70	04		3 74	15	PAID IN FULL	MAY 15 1953										
16			16				3 70	04		3 74	16	PAID IN FULL	MAY 15 1953										
17			524				121 40	1 18		122 58	17	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	15247 19570		61 29		61 29					
18			4 0				9 36	10		9 36	18	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953			4 68		4 68					
19			280				64 88	64		65 52	19	PAID IN FULL	MAY 29 1953	10318		65 52							
20			146				33 82		26 86	60 68	20	PAID IN FULL	APR 9 1953	3202		60 68							
			H: 3 37 1 48 1723				399 12	3 14	26 86	429 12						37 369		14 491					50.52

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (33) WILLIS-DUFFY COMPANY, MINNEAPOLIS

	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax w. Ho.	Indicate Agricultural Tax w. Ag.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value
									+10%	+10%		
Chas. H. + Dorothy O. Cutler	Original Plat	1	19	2		14	Yes		100	1504		1604
									90	1278		1368
Reta + Fay Coffland		2	20				No		100	1210		1301
									90	1100		1190
Harley E. Coffland		3	21				No		100	1210		1301
									90	1100		1190
Eugene D. + Ida M. Dye		4	22				No		100	1235		1335
									90	1045		1135
Harold Hollmickel		5	23				No		10			10
									90			90
"		6	24				No		100	1940		2030
									90	1760		1850
		7										
~~Wm. H. Kielly~~ Clarence + Bernice Pinke		13					No		50	970		1015
									45	880		925
" " "		9	2				No		50			50
									45			45
Martha Green		10	3				Yes		48	552		596
									44	500		544
"		11	4				Yes		48			48
									44			44
"		12	5				No		50	167		217
									45			45
W. H. Kielly		13	6				Yes		44 ~~48~~	1836 ~~1836~~		1884 ~~1884~~
									40 ~~44~~	1650 ~~1650~~		
"		14	7				Yes		48			48
									44			44
"		15	8				Yes		48			48
									44			44
Morrison + Lydia M. Billeadeau		16	9				Yes		48			48
									44			44
" "		17	10				Yes		48	552		596
									44	500		544
" "		18	11				Yes		48			48
									44			44
Frank Reynolds	E. 125' of	19	12				Yes		52			52
									48			48
Fannie I. Bailey	W. 115' of	20	12				Yes		28			28
									24			24
									1069	10692		11789
									1070	9710		10807
									1214	11765		12979

	Assessed Valuations: Rural — Homestead Up to $4,000 20%	Rural — Over $4,000 and Non-Homestead 33⅓%	All Other — Homestead Up to $4,000 25%	All Other — Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Final Equalized Value	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation	Tax including State Homestead	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
Chas. H. + Dorothy O. Cutler			4374	374		4748	412	1		95 46		26 00	121 46	1 PAID IN FULL	OCT 1 1953	13256			121 26	4 85						
			342			342																				
Reta + Fay Coffland		5720	520			6240	572	2		132 52	1 30		133 82	2 2nd Half Paid	OCT 21 1953	13285		146 82		146 82						
		476	476			952								1st Half Paid	MAY 29 1953	13840										
Harley E. Coffland		5720	520			6240	572	3		132 52	1 30	26 00	159 82	2nd Half Paid	OCT 22 1953	13342										
		476	476			952								1st Half Paid	MAY 29 1953	10219		79 63		79 63						
Eugene D. + Ida M. Dye		5544	491			5544	544	4		126 04	1 22	26 00	153 26	2nd Half Paid	OCT 31 1953											
			452			452								1st Half Paid	MAY 29 1953	10334		176 8		176 8						
Harold Hollmickel			40			40	40	5		9 26	10	26 00	35 36	2nd Half Paid	OCT 31 1953	15279										
			36			36								1st Half Paid	MAY 29 1953			117 57		117 57						
"		6844	812			6844	894	6		207 12	2 02	26 00	235 14													
		740	740			1480																				
								7																		
~~Wm. H. Kielly~~ Clarence + Bernice Pinke		446	306			446	446	8		103 32	1 00		104 32	2nd Half Paid	AUG 5 1953	10352		52 16		52 16						
			370			370								1st Half Paid	MAY 29 1953	10337										
" " "			20			20	20	9		4 64	04		4 68	2nd Half Paid	AUG 5 1953			23 4		23 4						
			18			18								1st Half Paid	MAY 29 1953											
Martha Green		164	149			164	164	10		38 00			38 00	PAID IN FULL	MAY 29 1953											
			136			136																				
"			12			12	12	11		2 78			2 78	PAID IN FULL	MAY 29 1953	10336		62 78								
			11			11																				
"		94	84			94	94	12		21 78	22		22 00	PAID IN FULL	MAY 29 1953											
			77			77																				
W. H. Kielly		436	324			436	436	13		101 02			101 02	2nd Half Paid	AUG 5 1953											
			367			367								1st Half Paid	MAY 29 1953											
"			12			12	12	14		2 78			2 78	2nd Half Paid	AUG 5 1953	10352		53 29		53 29						
			11			11								1st Half Paid	MAY 29 1953	10337										
"			12			12	12	15		2 78			2 78	2nd Half Paid	AUG 5 1953											
			11			11								1st Half Paid	MAY 29 1953											
Morrison + Lydia M. Billeadeau			12			12	12	16		2 78			2 78	PAID IN FULL	MAY 29 1953											
			11			11																				
" "		164	149			164	164	17		38 00			38 00	PAID IN FULL	MAY 29 1953	10338		43 56								
			136			136																				
" "			12			12	12	18		2 78			2 78	PAID IN FULL	MAY 29 1953											
			11			11																				
Frank Reynolds			13			13	13	19		3 02			3 02	2nd Half Paid	OCT 31 1953	15268		1 57		1 57						
			12			12								1st Half Paid	MAY 29 1953	9549										
Fannie I. Bailey			7			7	7	20		1 62			1 62	2nd Half Paid	OCT 31 1953	15271		81		81						
			7			7								1st Half Paid	MAY 29 1953	10315										
		1174	3890			4064				1028 22	9 20	130 00	1165 42					575 15		590 27						
		1070	2642			3712																				
		1256	(31 [illegible])			3184	4438																			

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (23) WILLIS-SUTZ COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Remarks
												+10%	+10%											
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Melvin + Alma Walker		Original Plat	1	4				Un	No		50	715		765				334		334		334	29.72 Abated
												45	650		695				278		278			
2	" "			2								48			48			12			12		12	
												44			44			11			11			
3	Ida Strand			3						Yes		48	604		652			168	148		168		168	
												49	596		540				135		135			
4	"			4						Yes		48			48			12			12		12	
												44			44			11			11			
5	Ernie E. + Laura L. Noble		S½S 75' of Lot 5	5								12			12			3			3		3	Combined tax for year 1953
	Ernest + Laura Noble			5 less 75'						Yes		48	534		582		145	132			145		145	
												44	440		484			121			121			
7	" "			6						Yes		48			48			12			12		12	
												44			44			11			11			
8	" "			7						Yes		48			48			12			12		12	
												44			44			11			11			
9	Fred L. Claflin			8						No		50	130		180		45		70		70		70	
												45	120		165				66		66			
10	Wm. E. + Audrey Bailey			9						No		50	1575		1625		542		648		542		542	
												45	1430		1475				590		590			
11	" "			10						No		50			50				20		20		20	
												45			45				18		18			
12	" "			11						No		50			50				20		20		20	
												45			45				18		18			
13	" "			12						No		50			50				20		20		20	
												45			45				18		18			
14																								
15	~~Backus Rural Telephone Co.~~			~~23~~						~~No~~		~~90~~			~~90~~				~~36~~		~~36~~			
16																								
17																								
18																								
19																								
20																								
												546	3432		3998			327	1076		1403			
												54	3136		3368			32	78		1371			
												600	3401		4401			359	1186		1545		1545	

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Tax including State Homestead ... Mills	State Tax on Non-Homestead 22.6 Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	Abate #5711			#209				48.95			48.95	1 PAID IN FULL	MAY 29 1953	10338		51.20								
				334				77.58	.96		78.54													
2			78	12				278			278	2 PAID IN FULL	MAY 29 1953											
3			78	163				3776			3776	3 1st Half Paid	MAY 29 1953	4091				2227						
												2nd Half Paid	OCT 28 1953	11353				2027	81					
4			78	12				278			278	4 1st Half Paid	OCT 28 1953											
												2nd Half Paid	OCT 28 1953											
5	SOLD FOR TAXES		78	3				70			70	5 2nd Half Paid	SEP 11 1953											
6			78	145				33.60			33.60	6 2nd Half Paid	MAY 29 1953	6942		19.82								
												1st Half Paid	SEP 11 1953	15044				19.82						
7			78	12				278			278	7 1st Half Paid	MAY 29 1953											
												2nd Half Paid	SEP 11 1953											
8			78	12				278			278	8 2nd Half Paid	MAY 29 1953											
												1st Half Paid	SEP 11 1953											
9				78				18.08	.18		18.26	9 2nd Half Paid	OCT 28 1953	14093				9.13						
												1st Half Paid	MAY 29 1953	10340		9.13								
10				714				16542	1.62		167.04	10 1st Half Paid	MAY 29 1953											
												2nd Half Paid	OCT 28 1953											
11				20				4.64	.04		4.68	11 1st Half Paid	JUL 21 1953	11251				40.58						
												2nd Half Paid	OCT 28 1953	12283		40.58								
12				20				4.64	.04		4.68	12 1st Half Paid	MAY 29 1953											
												2nd Half Paid	OCT 28 1953											
13				20				4.64	.04		4.68	13 1st Half Paid	MAY 29 1953											
												2nd Half Paid	OCT 28 1953											
14												14												
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												
			H 359																					
			1186																					
			1545					35798	268		36066					170.80		1634						

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (33) WILLIAM SEAL SHERIFF, MINNEAPOLIS

	Description of Property: In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead Tax or No	Individual Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Katherine Rice		Original Plat	1 5					Vh			35	+10 10 145		180				164		164		72
										No		30	130		160				60		60		
2	"			2								35			35				14		14		14
										No		30			30				12		12		
3	W. W. Kimball			3								35			35				14		14		14
	"	State of Minnesota		4						No		30			30				12		12		
4												35			35				14		14		14
	"	State of Minnesota		5						No		30			30				12		12		
5	Violet Bundy			6								35			35				14		14		14
										No		30			30				12		12		
6	"			7								35			35				14		14		14
										No		30			30				12		12		
7	Myrtle Coon			8								35			35			8			8		8
										Yes		28			28			7			7		
8	"			9								35			35			8			8		8
										Yes		28			28			7			7		
9	Weslie Land & Myrtle Coon			10								35	1484		5168			1217	1417		1417		129
										Yes		28	1400		428			107	107		107		
10	" "			11								35			35			8			8		8
										Yes		28			28			7			7		
11	" "			12								35			35			8			8		8
										Yes		28			28			7			7		
12	Congregational Church		13, 14, &	15																			
13	Cecil J. Wright			16	less S 10' of E 133.5'					No		35			35				14		14		14
												30	585		30				12		12		
14	"			17	less N 10'							40	1485		525				168		168		
										No		30	440		470				188		188		230
15	Frank A. & Hazel I. Hughes		N 10' of Lot 17 & all 18									44 40	1488		1928			298	238		238		
										Yes		27	1044		1172			273	273		273		284
16	Backus Congregational Church								Exempt														
17																							
18																							
19																							
20																							
												455	2047		2502			403	356		759		
													260		2816			370	334		704		
												524	2256		2780			445	400		845		845

Cass County, Minnesota, for Taxes for the Year 1952.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 1445 Rate 22.46 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 27.40 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					72			16 68	16		16 84	1	PAID IN FULL	MAY 2	7	1953	10342		20 12								
2					14			3 24	04		3 28	2	PAID IN FULL	MAY 2	9	1953											
3	SOLD FOR TAXES				14			3 24	04		3 28	3													3 28		
4	SOLD FOR TAXES				14			3 24	04		3 28	4	Forfeited	10-1-53													3.28 Canc.
5	SOLD FOR TAXES				14			3 24	04		3 28	5	Forfeited	10-1-53													3.28 "
6	SOLD FOR TAXES				14			3 24	04		3 28	6													3 28		
7	SOLD FOR TAXES				14			3 24	04		3 28	7													3 28		
8	SOLD FOR TAXES				8			1 86			1 86	8	PAID IN FULL	APR 1	5	1953	3507		1 86								
9	SOLD FOR TAXES				8			1 86			1 86	9	PAID IN FULL	APR 1	5	1953			1 86								
10	SOLD FOR TAXES				129			29 88			29 88	10	PAID IN FULL	APR 1	5	1953			29 88								
11	SOLD FOR TAXES				8			1 86			1 86	11	PAID IN FULL	APR 1	5	1953			1 86								
12	SOLD FOR TAXES				8			1 86			1 86	12	PAID IN FULL	APR 1	5	1953			1 86								
13												13																
14					14			3 24	04		3 28	14	2nd Half Paid	OCT 2	0	1953	13543		1 64		1 64						
													1st Half Paid	MAY 2	9	1953	13963				30 90						
													2nd Half Paid	OCT 2	0	1953											
15					230			53 28	52		53 80	15	1st Half Paid	MAY 2	9	1953			26 90								
16					284			65 80			65 80	16	PAID IN FULL	FEB 3		1953	297	65 80									
17												17																
18												18																
19												19																
20												20																
				11	445			195 76	96		196 72							65 80	55 78		22 54				9 84		6.56
					400																							
					845																							

Form SC (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicates Homestead Tax or No	Indicates Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (T10%)	Buildings and Other Structures (T10%)	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	J. A. Newman		Original Plat	1	4				Nr		Yes	40			40			10			10		
1												36			36			9			9		10
2	"			2								40			40			10			10		
											Yes	36			36			9			9		10
3	"			3								36	604		640			160			160		
											Yes	32	548		580			145			145		160
													500		532			133			133		
4	"			4								40			40			10			10		
											Yes	36			36			9			9		10
5	Jessie D. Mowatt			5								40			40			10			10		
											Yes	36			36			9			9		10
												432			432			108			108		
6	"			6								40	804		844			211			211		
											Yes	86	136		172			43			43		232
												32			32			8			8		
											Yes	32			32			8			8		8
7	"		N. 20' of	7								72	452		524			131			131		
											Yes	66	370		436			109			109		131
8	Minnie & Nels Stolsmo		S. 5' of Lot 7 + all	8								36			36			9			9		
											Yes	32			32			8			8		9
9	"	"		9								36			36			9			9		
											Yes	32			32			8			8		9
10	"	"		10								36			36			9			9		
											Yes	32			32			8			8		9
												448			448			112			112		
11	John + Grace Morrow			11								36	372		408			102			102		
											Yes	36	340		376			94			94		112
12	"			12								40			40			10			10		
											Yes	36			36			9			9		10
13	Clifton H. + Helen B. Sycks			13								40	544		584			146			146		
											Yes	36	432		468			117			117		141
14	"			14								40			40			10			10		
											Yes	36			36			9			9		10
15	Benjamin E. Rice			15								40			40			10			10		
											Yes	36			36			9			9		10
16	"			16								40			40			10			10		
											Yes	36			36			9			9		10
17	"			17								40			40			10			10		
											Yes	36			36			9			9		10
18	"			18								40			40			10			10		
											Yes	36			36			9			9		10
19	"			19								40			40			10			10		
											Yes	36			36			9			9		10
												352			352			88			88		
20	"			20								36	2888		3244			811			811		
											Yes	36	288		324			81			81		97
													2730		3066			765			765		
												730	2666		3396			849			849		1009
												812	3224		4036			1009			1009		

Valuations by School Districts as Equalized by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 22.18 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 22.18 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				7 10			2 32			2 32	1	2nd Half Paid	OCT 9 1953	13375										
												1st Half Paid	MAY 29 1953											
2				7 10			2 32			2 32	2	2nd Half Paid	OCT 9 1953	0278		22 01		22 01						
												1st Half Paid	MAY 29 1953											
3				7 160			37 06			37 06	3	2nd Half Paid	OCT 9 1953											
												1st Half Paid	MAY 29 1953											
4				7 10			2 32			2 32	4	2nd Half Paid	OCT 9 1953											
												1st Half Paid	MAY 29 1953											
5				7 10			2 32			2 32	5											2 32	2 55	
6				7 232			53 74			53 74	6											53 74	59 11	
7				7 8			1 86			1 86	7											1 86	2 05	
8				7 131			30 36			30 36	8	PAID IN FULL	MAY 29 1953											
9				7 9			2 08			2 08	9	PAID IN FULL	MAY 29 1953	10345		37 52								
10				7 9			2 08			2 08	10	PAID IN FULL	MAY 29 1953											
11				7 112			25 94			25 94	11	PAID IN FULL	MAY 29 1953											
														8491		25 94								
12				7 10			2 32			2 32	12	PAID IN FULL	MAY 29 1953			2 32								
13				7 141			32 66			32 66	13	PAID IN FULL	OCT 23 1953	14147				32 66	1 32					
14				7 10			2 32			2 32	14	PAID IN FULL	OCT 23 1953					2 32						
15				7 10			2 32			2 32	15	2nd Half Paid	OCT 31 1953											
												1st Half Paid	MAY 29 1953											
16				7 10			2 32			2 32	16	2nd Half Paid	OCT 31 1953											
												1st Half Paid	MAY 29 1953											
17				7 10			2 32			2 32	17	2nd Half Paid	OCT 31 1953	10379		17 04		17 04						
												1st Half Paid	MAY 29 1953											
18				7 10			2 32			2 32	18	2nd Half Paid	OCT 31 1953	15263										
												1st Half Paid	MAY 29 1953											
19				7 10			2 32			2 32	19	2nd Half Paid	OCT 31 1953											
												1st Half Paid	MAY 29 1953											
20				7 97			22 48			22 48	20	2nd Half Paid	OCT 31 1953											
												1st Half Paid	MAY 29 1953											
				7 1009			233 78			233 78						101 83		74 03				57 92		

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) 50,000-10-52 Minnesota Printing

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			Original Plat									+10%	+10%										
1	Benjamin C. Rice			21	6				Ulm	Yes		10			10			10			10		10
												3.6			3.6			9			9		
2	"			22								10			10			10			10		10
										Yes		8.6			8.6			9			9		
3	Laura E. Mellon			23								10	1.75		11.75			10	7.66		17.66		
										No		3.3	12.0		15.3			6.2			6.2		74
4	"			24								4.0			4.0			1.6			1.6		16
										No		8.5			8.5			1.4			1.4		
5	Edward J. + Marge E. Malek			17								50	4.80		54.80			117			117		
												44	34.8		78.8			106			106		
										Yes								98			98		117
6	" "			2								48			48			12			12		
										Yes		44			44			11			11		12
7	Beatrice + Glen Smith			3								44	46.88		90.88			36	33		69.33		
										Yes		44	8.0		52.4			13	27		40		36
8	Glenn M. + Rita Jean Smith (Mildred)		N.25' of	4								24			24			6			6		
										Yes		20			20			5			5		6
9	Charles L. + Ida Gurry			4	Lead	N.25'						24			24			6			6		
										Yes		20			20			5			5		6
10	" "			5								50	5.4		55.4			13.8	135		148.35		
										Yes		46	45.0		491.0			123	124		247		148
11	" "			6								48			48			12			12		
										Yes		44			44			11			11		12
12	Church of the Nazarene			7.48					Exempt														
13	Ava E. Lowe			9								60	48.4		108.4			136			136		
										Yes		56	44.0		100.0			124			124		
																		114			114		136
14	Avery B. + Lorraine D. Hoff	Elsie Boty		10								60	26.8		86.8			87.5			87.5		
										Yes		56	24.4		80.4			69			69		
																		69			69		82
15	Byron A. + Flossie A. Richardson	Son + Florence Johnson		11								60	22.0		82.0			69			69		
										Yes		56	20.6		76.6			64			64		
																		75	69		75		75
16	Robert E. + Flossie M. Hillger			12								60	22.0		82.0			75	69		75		
										Yes		56	20.0		76.0			64			64		
																		75	69		75		75
17																							
18																							
19																							
20																							
												678	82.16		284.44			661	80		741		
													20.17		26.46			614	76		690		
												692	24.33		312.5			725	90		815		815

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.6 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				7.10				2.32			2.32	1	2nd Half Paid	OCT 13	1953	12763		2.32		2.32							
													1st Half Paid	NOV 25	1953	12894												
2				7.10				2.32			2.32	2	2nd Half Paid	OCT 13	1953													
													1st Half Paid	NOV 25	1953													
3	SOLD FOR TAXES			74				17.14	16		17.30	3	2nd Half Paid	SEP 28	1953			10.52		10.52							
													1st Half Paid	MAY 29	1953	10883												
4	SOLD FOR TAXES			16				3.70	04		3.74	4	2nd Half Paid	SEP 28	1953	13194												
													1st Half Paid	MAY 29	1953													
5	SOLD FOR TAXES			117				27.10			27.10	5														27.10		
6	SOLD FOR TAXES			12				2.78			2.78	6														2.78		
7				36				8.34			8.34	7	PAID IN FULL	MAY 29	1953	12387		8.34										
8				6				1.40			1.40	8	PAID IN FULL	MAY 29	1953	12386		1.40										
9				6				1.40			1.40	9	PAID IN FULL	APR 3	1953			1.40										
10				148				34.28			34.28	10	PAID IN FULL	APR 3	1953	3165		34.28										
11				12				2.78			2.78	11	PAID IN FULL	APR 3	1953			2.78										
12												12																
13				136				31.50			31.50	13	PAID IN FULL	MAY 29	1953	12398		31.50										
14				82				19.00			19.00	14	PAID IN FULL	MAY 29	1953	1357		19.00										
15	SOLD FOR TAXES			75				17.38			17.38	15	1st Half Paid	MAY 29	1953	6575		8.69		8.69								
													2nd Half Paid	OCT 31	1953	12052												
16	SOLD FOR TAXES			75				17.38			17.38	16	PAID IN FULL	MAY 4	1953	5707		17.38										
17												17																
18												18																
19												19																
20												20																
				741																								
				690																								
				815				188.82	20		189.02							137.61		21.53						29.88		

Koop's Addition | Original Plat | Washburn's Addition | Lake Shore

Form 2C (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inclusive Homestead Tax Year	Inclusive Agricultural Tax Year	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												+10%	+10%										
1	Lottie J. Cahill		Original Plat	1	8				Un.	Yes		48			48			12			12		
												44			44			11			11		
2	"			2								44	364		408			102	93		195		102
												40	300		340			85			85		
3	"			3								48			48			12			12		
										Yes		44			44			11			11		12
4	Fay N. Coffland + Arlene Coffland			4								54			54				20		20		
										No		45			45				18		18		20
5	"			5								50			50				20		20		
										No		45			45				18		18		20
6	"			6								50			50				20		20		
										No		45			45				18		18		20
7	Mabel Florence + Wm. Peterson			7								60	120		180	165			72	66	72		
		Mortgage for Warranty Deed to Wm.								No		55	100		155	62				62	62		72
8	~~Olaf + Marcella Hoff~~			8								60	714		774	76.8		211	192		211		
										Yes		54	650		704	176			176		176		211
9	Wade S. + Cecil A. Kimball			9								60	560		608	152		167	152		167		
										Yes		56	500		556	139			139		139		167
10	"			10								60			60	15			15		15		
										Yes		56			56	14			14		14		15
11	David + Betty Hamilton			11								60	440		500	125		136	125		136		
										Yes		56	400		456	114			114		114		136
12	Floyd + Flossie Holden			12	Less S 10'							48	500		548	137		163	137		163		
										Yes		44	500		544	136			136		136		163
13	David + Betty Hamilton		S 10' of Lot	12						Yes		12			12	3					3		3
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												596	2696		3292			748	120		868		958
													2450		3046			629	178		807		
												650	2964		3614			821	132		953		

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax including State Homestead ...Mills	State Tax on Non-Homestead 27.8 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					N 12			278			278	1	PAID IN FULL	APR 23 1953												
2					N 102			2364			2364	2	PAID IN FULL	APR 23 1953	3846		2920									
3					N 12			278			278	3	PAID IN FULL	APR 23 1953												
4					20			464	04		468	4	PAID IN FULL	MAY 19 1953												
5	SOLD FOR TAXES				20			464	04		468	5	PAID IN FULL	MAY 19 1953	5626		1708									
6	SOLD FOR TAXES				20			464	04		468	6	PAID IN FULL	MAY 19 1953												
7	SOLD FOR TAXES				72			1648	16		1684	7	PAID IN FULL	MAY 29 1953	1039		1684									
8					N 211			4888			4888	8	~~2nd Half Paid~~	OCT 31 1953	1726											
													1st Half Paid	MAY 29 1953	1532		2444		2444							
9					N 167			3870			3870	9	~~2nd Half Paid~~	OCT 30 1953	1582		2109		2109							
													1st Half Paid	MAY 29 1953												
10					N 15			348			348	10	~~2nd Half Paid~~	OCT 30 1953												
													1st Half Paid	MAY 18 1953	1776											
11					N 136			3150			3150	11	~~2nd Half Paid~~	OCT 30 1953			1575		1575							
													1st Half Paid	MAY 18 1953	1575											
12					N 163			3776			3776	12	PAID IN FULL	MAY 19 1953												
													~~2nd Half Paid~~	OCT 19 1953	1888		1888									
													1st Half Paid	MAY 18 1953	1059											
13					N 3			70			70	13					35		35							
14												14														
15												15														
16												16														
17												17														
18												18														
19												19														
20												20														
					N 821			22082	28		22110						15947		6163							
					132																					
					953																					

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5C (52) MILLS-BATES PRINTING, MINNEAPOLIS

	In whose name assessed	To whom transferred	Description of property: Subdivision (Original Plat)	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Individual Homestead Tax Not	Individual Agricultural Tax Not	True and full valuations: Land Exclusive of Structures and Improvements (+10% Dollars)	Buildings and Other Structures (+10% Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All other: Homestead Up to $4,000 25% (Dollars)	All other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Helen G. + Anna Lawrence			1	9				2	No		50 / 45	165 / 150		215 / 195				47 / 78		47 / 78		92
2	" "			2						No		50 / 45	50 / 45		50 / 45				20 / 18		20 / 18		20
3	Clarence J. + Bernice D. Rinke			3						Yes		48 / 44	404 / 345	456	868 / 789			234 / 197			217 / 197		234
4	" "			4						Yes		48 / 44			48 / 44			12 / 11			12 / 11		12
5	Chester Malek			5						Yes		48 / 44	528 / 480	628	576 / 524			157 / 143 / 131			157 / 143		157
6	"			6						Yes		48 / 44			48 / 44			12 / 11			12 / 11		12
7	Emmanuel Lutheran Church	Backus		7						No		60 / 55			60 / 55				24 / 22		24 / 22		24
8	" "			8						No		60 / 55			60 / 55				24 / 22		24 / 22		24
9	Harold H. + Grace S. Snaer			9						No		60 / 55	200 / 181		260 / 236			65 / 59 / 53			65 / 59 / 53		65
10	Minnie Burrow			10						Yes		60 / 55	160 / 145		220 / 200								
11	Ralph R. + M. Frances Eaton			11						No		60 / 55	535 / 485 / 440	544	594 / 540 / 495				238 / 216 / 198		238 / 216 / 198		238
12	Pine Mt. Lodge No 209 I.O.O.F.	Backus		12						No		60 / 55	605 / 550 / 500	665	665 / 605 / 555				266 / 242 / 222		266 / 242 / 222		266
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
												596 / 652	2733 / 2483 / 3008		3329 / 3074 / 3660			441 / 406 / 485	626 / 587 / 688		1067 / 988 / 1173		1173

	Sold for taxes	Valuations by school districts as equalized by department of taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 19.5 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 23.6 Mills ($ cts.)	Special taxes ($ cts.)	Total taxes ($ cts.)	Paid	When paid: Month Day Year	Number of Receipt	March Settlement 1953 ($ cts.)	June Settlement 1953 ($ cts.)	Penalty ($ cts.)	November Settlement 1953 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1954 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1954 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1					92			21 32	20		21 52	2nd Half Paid	OCT 31 1953	15272										
2					20			4 64	04		4 68	1st Half Paid	MAY 29 1953	15357		13 10		13 10					
3				X	239			55 38			55 38	2nd Half Paid	OCT 31 1953											
4				X	12			2 78			2 78	1st Half Paid	MAY 29 1953	15359		27 68		27 68					
5	SOLD FOR TAXES			X	157			36 38			36 38	2nd Half Paid	OCT 31 1953	15262								36 38	40 02	
6	SOLD FOR TAXES			X	12			2 78			2 78	1st Half Paid	MAY 29 1953			1 39		1 39				2 78	3 06	
7	SOLD FOR TAXES				24			5 56	06		5 62	Cancelled - Exempt property, should not be assessed										~~5 62~~		
8	SOLD FOR TAXES				24			5 56	06		5 62	" - "	"	"								~~5 62~~		
9					24			5 56	06		5 62	PAID IN FULL NOV 17 1953		15315						5 62	48			
10				X	65			15 06			15 06	PAID IN FULL MAY 22 1953		15354		15 06								
11	SOLD FOR TAXES				238			55 14	54		55 68											55 68		
12	SOLD FOR TAXES				266			61 62	60		62 22											62 22		
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20				X	485 / 688 / 1173			27 18	156		27 34					57 24		42 18		56 2		168 80		

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Sch. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation	Tax Including State Homestead	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
			Original Plat		Block																																				
1	Grace E. Bronson & Martha Woods				10				Yes	No	145	325		470	425					188	170		188		43.56	42		43.98	1	PAID IN FULL	MAY 5 1953	5737		43.98							
2	Myrl Peck, Harley Courtney &	Iola Bilkeadeau			11					No	135	505		640	458					256	232		256		59.32	58		59.90	2	PAID IN FULL	MAY 5 1953			59.90							
3	Kelly & Jack Hamman		S. 55' of W½ of		12					Yes	48	316		316	288		79.72			79	72		79		18.30			18.30	3	PAID IN FULL	MAY 29 1953	0359		1.83							
4	Philip & Ida M. Palmer		S½ of		12					No	65	470		535	485				214.74	214	194		214		49.66		48	49.66	4	Balance Paid 1st Half Paid	AUG 8 1953	0359		25.03	601						19.02 Cancelled
5	Harlan & Lorraine Sherman		W. 55' of		12					Yes	76	480		556	504		139.26			139	126		139		32.20			32.20	5	PAID IN FULL	MAR 24 1953	5026		32.20							
6	Lillie M. Eafland		S 15' of Block	13	Lem N 100' + Lem S 12					Yes	96	848		944	872		236.72			236	215		236		54.68			54.68	6	PAID IN FULL	MAY 29 1953	0352		54.68							
7	Jens B. & Anna H. Jensen		N 100' of	13						Yes	80	808		888	660		202.22			202	183		202		46.80			46.80	7	PAID IN FULL	MAY 19 1953	5608		46.80							
8	~~Faye J. & Palma G. Darby~~ H. & Faye L. Lilleman				14					No	120	940		1060	770		386.52			386	352		386		89.42		88	90.30	8	PAID IN FULL	MAY 22 1953	5220		90.30							
9											110	700		810	700		324.32			324	324		324						9												
10																													10												
11																													11												
12																													12												
13																													13												
14																													14												
15																													15												
16																													16												
17																													17												
18																													18												
19																													19												
20																													20												
											700	1054		1754	1382		596.948			1544	1324			H 656	393.86	236		396.22				371.19		601						
											769	4465		5234			656.1044			1700			1700	1844																	
																								1700																	

Original Plat

Koop's Addition

Zaffke

Washburn's Addition

Mountain Shore

 Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52)

Koop's Addition | Original Plat | Washburn's Addition | Zaffke's addition | Pine Mountain Shore

Line	In Whose Name Assessed	To Whom Transferred	Subdivision: Washburn's Addition	Sec. or Lot	Town or Block	Rng.	Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	Land Exclusive of Structures and Improvements (+10%)	Buildings and Other Structures (+10%)	Machinery Permanently Attached to Real Estate	Total True and Full Value	Rural Homestead Up to $4,000 20%	Rural Over $4,000 and Non-Homestead 33 1/3%	All Other Homestead Up to $4,000 25%	All Other Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33 1/3%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Susan + Emil Anderson			1	1				Un	No		50 / 45			50 / 45				20 / 18		20 / 18		20
2	"	"		2						No		50 / 45			50 / 45				20 / 18		20 / 18		20
3	"	"		3						No		50 / 45			50 / 45				20 / 18		20 / 18		20
4	"	"		4						No		50 / 45			50 / 45				20 / 18		20 / 18		20
5	Susan Bailey Anderson			5						No		40 / 35			40 / 35				16 / 14		16 / 14		16
6	"	"		6						No		40 / 35			40 / 35				16 / 14		16 / 14		16
7	"	"		7						No		40 / 35			40 / 35				16 / 14		16 / 14		16
8	"	"		8						No		40 / 35			40 / 35				16 / 14		16 / 14		16
9	Susan + Emil Anderson			9						No		40 / 35			40 / 35				16 / 14		16 / 14		16
10	"	"		10						No		50 / 45	145 / 130 / 120		145 175 / 165				78 70 / 66		78 70 / 66		78
11	Don V. Bartholomew			11						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
12	D. V. Bartholomew			12						Yes		40 / 36	832 / 756 / 688		872 792 / 724			218 198 / 181			218 198 / 181		218
13	"	"		13						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
14	"	"		14						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
15	"	"		15						Yes		40 / 36			40 / 36			10 / 9			10 / 9		10
16	Esther Ellen Bartholomew		N.50' of Lots 16, 17, 18 & 19							No		65 / 60			65 / 60				26 / 24		26 / 24		26
17																							
18																							
19																							
20																							
												640 / 715	886 / 808 / 977		1526 / 1448 / 1692			234 / 217 / 258	236 / 232 / 264		470 / 449 / 522		522

Line	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	District No. 224 Rate 231.68 Mills	District No. ... Rate ... Mills	District No. ... Rate ... Mills	Tax Including State Homestead ... Mills	State Tax on Non-Homestead 2.26 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					20			4 64	04		4 68	1 PAID IN FULL	MAY 29 1953											
2					20			4 64	04		4 68	2 PAID IN FULL	MAY 29 1953											
3					20			4 64	04		4 68	3 PAID IN FULL	MAY 29 1953											
4					20			4 64	04		4 68	4 PAID IN FULL	MAY 29 1953											
5					16			3 70	04		3 74	5 PAID IN FULL	MAY 29 1953	10318		55 68								
6					16			3 70	04		3 74	6 PAID IN FULL	MAY 29 1953											
7					16			3 70	04		3 74	7 PAID IN FULL	MAY 29 1953											
8					16			3 70	04		3 74	8 PAID IN FULL	MAY 29 1953											
9					16			3 70	04		3 74	9 PAID IN FULL	MAY 29 1953											
10					78			18 08	18		18 26	10 PAID IN FULL	MAY 29 1953											
11					H 10			2 32			2 32	11 2nd Half Paid / 1st Half Paid	OCT 13 1953 / MAY 29 1953			1 16		1 16						
12					H 218			50 50			50 50	12 2nd Half Paid / 1st Half Paid	OCT 13 1953 / MAY 29 1953			25 25		25 25						
13					H 10			2 32			2 32	13 2nd Half Paid / 1st Half Paid	OCT 13 1953 / MAY 29 1953			1 16		1 16						
14					H 10			2 32			2 32	14 2nd Half Paid / 1st Half Paid	OCT 13 1953 / MAY 29 1953	13436 / 10314		1 16		1 16						
15					H 10			2 32			2 32	15 2nd Half Paid / 1st Half Paid	OCT 13 1953 / MAY 29 1953			1 16		1 16						
16					26			6 02	06		6 08	16 2nd Half Paid / 1st Half Paid	OCT 13 1953 / MAY 29 1953			3 04		3 04						
17												17												
18												18												
19												19												
20												20												
					H 258 / 264 / 522			120 94	60		121 54					88 61		32 93						

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (23) [illegible]

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Land Tax as Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
		Washburn's Addition									+10%	+10%									
Helena Edwards		1 S.90' of Lots 16, 17, 18 +		19	1				No	Yes	108	1200		1308			207	189		207 189	
											96	600		696				174		174	207
Earl H. Edwards		2		20						Yes	40			40				10		10	
"		3		21						Yes	36			36				9		9	10
"		4		22						Yes	40			40				10		10	
										Yes	36			36				9		9	10
"		5		23						Yes	40			40				10		10	
											36			36				9		9	10
Wayne R. + Lydia D. Wolkow										Yes	48	364		412			103	94		103 94	
~~Gerald + Bernadine Evelund~~				12						Yes	42	332		374				86		86	103
											40	200		240				60		60	
"	"	7		2						Yes	44			44				11		11	12
											44			44				11		11	
"	"	8		3						Yes	44			44				11		11	12
											44			44				11		11	
Wayne R. + Lydia D. Wolkow		9		4						No	51	965		1016			406	370		406 370	
											45	800		845				338		338	406
"	"	10		5						No	50			50				20		20	
											45			45				18		18	20
Martha Woods		11		6						No	50			50				20		20	
											45			45				18		18	20
"		12		7						No	50	605		655			263	238		263 238	
											45	500		545				218		218	262
D.W. Bartholomew		13		8						No	50	2200		2250			988	898		988 898	
											45	2000		2045				818		818	988
Esther E. Bartholomew		14		9						No	50	365		415			160	164		160 164	
											45	330		375				144		144	180
"		15		10						No	45			45				18		18	
											40			40				16		16	18
John + Marie Spillane		16		11						No	50			50				20		20	
											45			45				18		18	20
"	"	17		12						No	50			50				20		20	
											45			45				18		18	20
"	"	18		13						No	50			50				20		20	
											45			45				18		18	20
"	"	19		14						No	50	1955		2005			802	744		802 744	
											45	1650		1695				678		678	818
"	"	20		15						No	35			35				14		14	
											30			30				12		12	14
											892	6802		7694			317	2532		3873	
												6180		7072			318	2320		2638	
											942	7477		8469			376	2786		3162	3164

Cass County, Minnesota, for Taxes for the Year 1952.

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1		H 209				48 42			48 42	1	Paid	MAR 30 1953			46 78					1 64				
2		H 10				2 32			2 32	2	Paid	MAR 30 1953			2 02					30				
3		H 10				2 32			2 32	3	Paid	MAR 30 1953	3081		2 02					30				Bal due 2.64
4		H 10				2 32			2 32	4	Paid	MAR 30 1953			2 02					30				
5		H 10				2 32			2 32	5	Paid	MAR 30 1953			2 02					30				
6		H 103				23 86			23 86	6	2nd Half Paid / 1st Half Paid	AUG 7 1953 / MAY 29 1953												
7		H 12				2 78			2 78	7	2nd Half Paid / 1st Half Paid	AUG 7 1953 / MAY 29 1953												
8		H 12				2 78			2 78	8	2nd Half Paid / 1st Half Paid	AUG 7 1953 / MAY 29 1953	2713 / 10317		64 54		6454							
9		406				94 06	92		94 98	9	2nd Half Paid / 1st Half Paid	AUG 7 1953 / MAY 29 1953												
10		20				4 64	04		4 68	10	2nd Half Paid / 1st Half Paid	AUG 7 1953 / MAY 29 1953												
11		20				4 64	04		4 68	11	PAID IN FULL	MAY 5 1953	5737		4 68									
12		262				60 70	60		61 30	12	PAID IN FULL	MAY 5 1953			61 30									
13		988				228 90	224		231 14	13	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 29 1953	3336				1373							
14	SOLD FOR TAXES	180				41 70	40		42 10	14	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 29 1953	10314		138 73									
15	SOLD FOR TAXES	18				4 18	04		4 22	15	2nd Half Paid / 1st Half Paid	OCT 1 1953 / MAY 29 1953												
16		20				4 64	04		4 68	16	1st Half Paid / 2nd Half Paid	MAY 28 1953 / OCT 1 1953												
17		20				4 64	04		4 68	17	1st Half Paid / 2nd Half Paid	MAY 28 1953 / OCT 1 1953	3797				10 34							
18		20				4 64	04		4 68	18	1st Half Paid / 2nd Half Paid	MAY 28 1953 / OCT 1 1953	6479		10 34									
19		818				189 52	184		191 36	19	1st Half Paid / 2nd Half Paid	MAY 28 1953 / OCT 1 1953												
20		14				3 24	04		3 28	20	1st Half Paid / 2nd Half Paid	MAY 28 1953 / OCT 1 1953												
		H 376													428 65		307 61							
		2786				732 62	628		738 90											264				
		3162																						

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (53) WILLIAM-BAYNE PRINTING, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	John & Marie Spillane		Washburne Addition	16	2				4	No		35			35				14		14		14
2	John & Marie W. Spillane			17						No		30			30				12		12		
												40			40				16		16		16
3	" "			18						No		35			35				14		14		
												40			40				16		16		16
4	" "			19						Yes		35			35				14		14		
												40	14,52		14,52			3,93			3,93		
												36	1320		1356			339			339		
												40	12,00		12,00			3,00			3,00		373
5	" "			20						Yes		40			40			10			10		
												36			36			9			9		10
6	" "			21						Yes		40			40			10			10		
												36			36			9			9		10
7	" "			22						Yes		36			36			9			9		
												32			32			8			8		9
8	" "			23						Yes		36			36			9			9		
												32			32			8			8		9
9	Zelma & Edwin Kimball			24						Yes		36	54,46		90,46			33			33		
												35	88		123			30			30		
10	" "			25						Yes		35	50		112			28			28		33
												40			40			10			10		
												36			36			9			9		10
11	~~Gustav E. Hill~~ State of Minnesota			26						No		35			35		14				14		
												30			30		12				12		14
12	B. J. Metzger			13						Yes		36			36			9			9		
												32			32			8			8		9
13	"			2						Yes		36			36			9			9		
												32			32			8			8		9
14	"			3						Yes		36	18,51		20,51			5,51			5,51		
												33	15,5		21,88			4,7			4,7		56
15	Sam & Jenny Mitchell			4						No		40			40		16				16		
												35	7,40		35		14				14		16
16	" "			5						Yes		40	20,1	40	436			120,109			109		
												35	36,5		400			100			100		120
17	" "			6						Yes		40			40		16				16		
												35			35		14				14		16
18	Bert R. & Germ Eveland			7						Yes		40			40			10			10		
												36	5,10		46			15,9			10		10
19	" "			8						Yes		40	5,28	60	54,4			141			141		
												36	4,80		576			129			129		153
20	Margaret Bloom			9						Yes		40			40			10			10		
												36			36			9			9		10
								610					3,508		3,188			747			747		
									32,80				29,960		32,760			670	80		870		915
								766	27,56						32,2			829	92		915		

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

District	District	District	District	District	District
No. 2	No.	No.	No.	No.	No.
Rate 23 Mills	Rate..... Mills	Rate..... Mills	Rate..... Mills	Rate..... Mills	Rate..... Mills

	SOLD FOR TAXES	District No. 2 Dollars	District No. Dollars	District No. Dollars	District No. Dollars	District No. Dollars	District No. Dollars	Tax including State Homestead ....Mills $ cts.	State Tax on Non-Homestead 22.4 Mills $ cts.	SPECIAL TAXES $ cts.	TOTAL TAXES $ cts.		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1953 $ cts.	June Settlement 1953 $ cts.	Penalty $ cts.	November Settlement 1953 $ cts.	Penalty $ cts.	Collections to First Monday in January 1954 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1954 $ cts.	Total Delinquent Tax and Penalty $ cts.	REMARKS
1				14				3 24	04		3 28	1	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953												
2				16				3 70	04		3 74	2	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953												
3				16				3 70	04		3 74	3	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953												
4			21	393				86 42			86 42	4	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953	13797				5 895							abatement pending
5			21	10				2 32			2 32	5	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953	6479		52 99									
6			21	10				2 32			2 32	6	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953												
7			21	9				2 08			2 08	7	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953												
8			21	9				2 08			2 08	8	1st Half Paid 2nd Half Paid	MAY 28 1953 OCT 19 1953												
9	SOLD FOR TAXES		21	33				7 64			7 64	9											7 64			
10	SOLD FOR TAXES		21	10				2 32			2 32	10											2 32			
11	SOLD FOR TAXES			~~14~~				3 24	04		3 28	11	Forfeited	10-1-53												3.28 Canc.
12	SOLD FOR TAXES		21	9				2 08			2 08	12											~~2 08~~			10
13	SOLD FOR TAXES		21	9				2 08			2 08	13	Pd 1-4-54										~~2 08~~		137	Pd-18.51 1/4/54
14	SOLD FOR TAXES		21	56				12 95			12 95	14	DA# 25808										~~12 95~~		13	
15			~~4~~	~~16~~				~~3 70~~	~~04~~		~~3 74~~	15	PAID IN FULL	JUL 28 1953												96¢ Abated
16			~~21~~	~~120~~				~~27 84~~			~~27 84~~	16	PAID IN FULL	JUL 28 1953	11338				27 85							5.56 "
17			~~4~~	~~16~~				~~3 70~~	~~04~~		~~3 74~~	17	PAID IN FULL	JUL 28 1953												96¢ Abated
18	SOLD FOR TAXES		21	10				2 32			2 32	18	2nd Half Paid 1st Half Paid	OCT 19 1953 MAY 29 1953	11377 13855		19 12		19 12							
19	SOLD FOR TAXES		21	155				35 92			35 92	19	2nd Half Paid 1st Half Paid	OCT 19 1953 MAY 29 1953												
20			21	10				2 32			2 32	20	PAID IN FULL	MAY 29 1953	13119		2 32									
			21	833													74 43		99 91				27 10		100 76	
				92				211 96	24		2 20															
				915																						

Koop's Addition
Original Plat
Washburn's Addition
Zaffke's addition
Pine Mountain Shore

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (53) BILLIE-SUPE BOSTON, MINNESOTA

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	School District	Individual Homestead Tax or No	Individual Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Margaret Bloom		Washburn's Addition	10	3					Yes		+10% 40	+10% 3 94 293		364 326			91 82			91 82		91
												35	365		365			91			91		
												40			40			10			10		
2	"		11							Yes		36			36			9			9		10
3	Wayne R. Wolken		12							Yes		48	335		380 344			95 86			95 86		45
												44	300 72		316			79			79		
4	Faly & Arlene Coffland		13							No		40			40				16		16		16
												35			35				14		14		
5	" "		14							Yes		36	40		476 432			119 108			119 108		119
												33	443		476			119			119		
6	" "		15							No		40			40				16		16		16
												35			35				14		14		
7	Mary Inez Johnson		16							No		40			40			10			10		10
												36			36			9			9		
8	" "		17							No		40			40			10			10		10
												36			36			9			9		
9	"		18							Yes		40	494 ~~[illegible]~~ 382 ~~[illegible]~~ 596		636 524 ~~[illegible]~~			159 131 ~~[illegible]~~			159 131 ~~[illegible]~~		159
												36	~~[illegible]~~		~~[illegible]~~								
10	"		19									40			40			10			10		
										Yes		36			36			9			9		10
11	"		20									44			44			11			11		
										Yes		40			40			10			10		11
12	Eldon S. & Wilma Holmes		21							No		25			25				10		10		10
13	" "		22							No		25	48 85 80		110 105				48 44 42		48 44 42		48
14	" "		23							No		25			25				10		10		10
15	" "		24							No		25			25				10		10		10
16	Seth S. & Agnes Smith		25							No		25			25				10		10		10
17	" "		26							No		25			25				10		10		10
18	Seth S. & Agnes Smith		27							No		25			25				10		10		10
19	" "		28							No		20	60 35 50		90 75 70			32 30	28		32 30 28		30
20																							
												595	1674 1520		2269 2115			466 430	162 158		628 588		
												443	1847		2490			575	172		687		687

Validations by School Districts as Equalized by Department of Taxation

	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 14 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22 Mills	Special Taxes	Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.
1				91			21 08			21 08
2				10			2 32			2 32
3				95			22 00			22 00
4				16			3 70	04		3 74
5				119			27 56			27 56
6				16			3 70	04		3 74
7				10			2 32			2 32
8				10			2 32			2 32
9				159			36 84			36 84
10				10			2 32			2 32
11				11			2 54			2 54
12				10			2 32	02		2 34
13				48			11 12	10		11 22
14				10			2 32	02		2 34
15				10			2 32	02		2 34
16				10			2 32	02		2 34
17				10			2 32	02		2 34
18				10			2 32	02		2 34
19				32			7 42	08		7 50
20										
				515 172 687			159 16	38		159 54

	Sold for Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		PAID IN FULL	MAY 2		1953	0319		21 08								
2		PAID IN FULL	MAY 29		1953			2 32								
3		1st Half Paid 2nd Half Paid	MAY 29 OCT 31		1953 1953	1273 0317		11 00		11 00						
4		1st Half Paid 2nd Half Paid	MAY 29 OCT 31		1953 1953	1247										
5		1st Half Paid 2nd Half Paid	MAY 29 OCT 31		1953 1953	1028		17 52		17 52						
6		1st Half Paid 2nd Half Paid	MAY 29 OCT 31		1953 1953											
7		1st Half Paid 2nd Half Paid	MAR 23 OCT 15		1953 1953	3131 13620		1 16		1 16						
8		1st Half Paid 2nd Half Paid	MAR 23 OCT 15		1953 1953	3131 13620		1 16		1 16						
9		1st Half Paid 2nd Half Paid	MAR 23 OCT 15		1953 1953	3131 13620		18 42		18 42						
10		1st Half Paid 2nd Half Paid	MAR 23 OCT 15		1953 1953	3131 13620		1 16		1 16						
11		1st Half Paid 2nd Half Paid	MAR 23 OCT 15		1953 1953	3131 13620		1 27		1 27						
12		PAID IN FULL	APR 15		1953			2 34								
13		PAID IN FULL	APR 15		1953			11 22								
14		PAID IN FULL	APR 15		1953	3888		2 34								
15		PAID IN FULL	APR 15		1953			2 34								
16		PAID IN FULL	APR 15		1953			2 34								
17		PAID IN FULL	APR 15		1953			2 34								
18		PAID IN FULL	DEC 30		1953	16644						2 34	71			
19		PAID IN FULL	DEC 30		1953							7 50				
20																
								73 01		51 69		9 84				

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (32) [illegible]

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Hugo J. + Susan M. Ernest		1	Washburns Addition	1	4					No	Yes	40	40 +10% 880		1000			252	229		252	229	252
"	"	2		2							Yes	36	800		836				209			209	
"	"	3		3							Yes	28			28			7			7		7
"	"	4		4							Yes	28			28			7			7		7
"	"	5		Lots 5, 6, 7 and		8 less S.50'					Yes	28			28			7			7		7
											Yes	88			88			22			22		22
											Yes	80			80			20			20		
Ethel Lindmark + Frances Miell		6	S.50 of Lots 5, 6, 7 + 8								Yes	96 88	10% 888 700		1184 1076 788			296 269 247			296 269 247		296
Adah E. Miller		7		9							No	40 35			40 35				16 14		16 14		16
"		8		10							No	40 35			40 35				16 14		16 14		16
"		9		11							No	40 35			40 35				16 14		16 14		16
"		10		12							No	40 35			40 35				16 14		16 14		16
"		11		13							No	40 35			40 35				16 14		16 14		16
"		12		14							No	40 35			40 35				16 14		16 14		16
"		13		15							No	40 35			40 35				16 14		16 14		16
"		14		16							No	40 35			40 35				16 14		16 14		16
		15																					
		16																					
		17																					
		18																					
		19																					
		20																					
												568	1866 1700		2434 2268			539 477	117		656	609	719
												628	2056		2684			591	128		719		

Validations by School Districts as Equalized by Department of Taxation

District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars	District No.	Rate ... Mills	Dollars
						22	22 Mills				

Sold for Taxes	Tax including State Homestead ... Mills	$	cts.	State Tax on Non-Homestead 22 Mills	$	cts.	Special Taxes	$	cts.	Total Taxes	$	cts.
1		58	38							58	38	
2		1	62							1	62	
3		1	62							1	62	
4		1	62							1	62	
5		5	10							5	10	
6		68	58							68	58	
7		3	70		04					3	74	
8		3	70		04					3	74	
9		3	70		04					3	74	
10		3	70		04					3	74	
11		3	70		04					3	74	
12		3	70		04					3	74	
13		3	70		04					3	74	
14		3	70		04					3	74	
15												
16												
17												
18												
19												
20												
		166	52		32					166	84	

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	PAID IN FULL	MAY	15	1953			58 38								
2	PAID IN FULL	MAY	15	1953			1 62								
3	PAID IN FULL	MAY	15	1953	5639		1 62								
4	PAID IN FULL	MAY	15	1953			1 62								
5	PAID IN FULL	MAY	15	1953			5 10								
6	PAID IN FULL	MAR	30	1953	3070		68 58								
7	PAID IN FULL	MAY	15	1953											
8	PAID IN FULL	MAY	15	1953											
9	PAID IN FULL	MAY	15	1953											
10	PAID IN FULL	MAY	15	1953	5540		29 72								
11	PAID IN FULL	MAY	15	1953											
12	PAID IN FULL	MAY	15	1953											
13	PAID IN FULL	MAY	15	1953											
14	PAID IN FULL	MAY	15	1953											
15															
16															
17															
18															
19															
20															
							166 84								

N 591
128
719

Form SC (32) 10-1-50 Schedule

In whose name assessed	To whom transferred	Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		Washburns Addition																			
Alfred & Emma Julia Anderson			1	5			Un	Yes		710 / 38	604 606 / 550		708 / 588			177 / 147			177 / 147		177
" "		2	2							40			40			10			10		10
" "		3	3					Yes		36			36			9			9		10
										40			40			10			10		
										36			36			9			9		
Alex & Anna A. Benson			4					Yes		36 / 52	240 / 220		276 / 252			69 / 63			69 / 63		69
										36			36			9			9		
" "		5	5					Yes		37 / 35	145		182 / 35			9 / 8			9 / 8		9
" "		6	6					No		35 / 30	130 / 120		165 / 150				72 / 60		72 / 60		72
										35			35				14				
" "		7	7					No		30 / 30			30 / 30				12 / 12		12 / 12		14
" "		8	8					No		35 / 30	150 / 140		185 / 170			54 / 48			54 / 48		54
										30	80		110			44			44		
										35			35			14			14		
" "		9	9					No		30 / 30	60		90 / 30			12 / 12			12 / 12		14
" "		10	10	Lots W 1/2 of Lots 7 & 8				No		40 / 35	155 / 50		195 / 85			36 / 34			36 / 34		40
Violet Bunday			11	Highway No tax																	
Violet Bunday			12					Yes		28 / 28			28 / 28			7 / 7			7 / 7		7
"		13	13					Yes		32 / 30	204 / 182 / 150		936 / 852 / 780			234 / 213 / 195			234 / 213 / 195		234
"		14	14					Yes		28			28			7			7		7
"		15	15					Yes		28			28			7			7		7
"		16	16					Yes		28			28			7			7		7
Oliver Begge		17	17					Yes		28			28			7			7		7
"		18	18					Yes		27	441 / 401 / 365		468 / 428 / 392			117 / 107 / 98			117 / 107 / 98		117
"		19	19					Yes		28			28			7			7		7
"		20	20					Yes		28			28			7			7		7
										584	3204 / 3116		3904 / 3677			679 / 573	172 / 162		791 / 735		869
										627	2558		3185			675	194		869		

Valuations by School Districts as Equalized by Department of Taxation: District No. 147 Rate 22.4 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	District No. 147 Dollars	District No. ..... Dollars	District No. ..... Dollars	District No. ..... Dollars	District No. ..... Dollars	District No. ..... Dollars	Tax including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 22.4 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953 $ cts.	June Settlement 1953 $ cts.	Penalty $ cts.	November Settlement 1953 $ cts.	Penalty $ cts.	Collections to First Monday in January 1954 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1954 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1				177				41 00			41 00	1	2nd Half Paid	OCT 21 1953												
2				10				2 32			2 32	2	1st Half Paid / 2nd Half Paid	MAY 29 1953 / OCT 21 1953	11426 / 10394		22 82		22 82							
3				10				2 32			2 32	3	1st Half Paid	MAY 29 1953												
4	SOLD FOR TAXES			69				15 98			15 98	4											15 98			
5	SOLD FOR TAXES			9				2 08			2 08	5											2 08			
6	SOLD FOR TAXES			72				16 68	16		16 84	6											16 84			
7	SOLD FOR TAXES			14				3 24	04		3 28	7											3 28			
8				54				12 52	12		12 64	8											12 64			
9	SOLD FOR TAXES			14				3 24	04		3 28	9											3 28			
10	SOLD FOR TAXES			40				9 26	10		9 36	10											9 36			
11												11														
12	SOLD FOR TAXES			7				162			162	12											162			
13	SOLD FOR TAXES			234				54 22			54 22	13											54 22			
14	SOLD FOR TAXES			7				162			162	14											162			
15	SOLD FOR TAXES			7				162			162	15											162			
16	SOLD FOR TAXES			7				162			162	16											162			
17				7				162			162	17	PAID IN FULL	MAY 29 1953												
18				117				27 10			27 10	18	PAID IN FULL	MAY 29 1953	10320		31 96									
19				7				162			162	19	PAID IN FULL	MAY 29 1953												
20				7				162			162	20	PAID IN FULL	MAY 29 1953												
				675 / 194 / 869				20 30	46		20 76						54 78		22 82				124 16			

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (52) WILLIS-SAYRE SERVICE, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town Blk.	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			Washburn's Addition									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Union Congregational Church		50'x150' N.W. cor. of Blk 366'x366'				Exempt	Un															
2	" "		50'x150' S. of above lot 366'x366'				Exempt																
3	A. J. & Rose Billeadeau		100'x150' S. of above lot 366'x366'							Yes		46 / 88	58.84 / 11.40		678 / 528			151 / 132			151 / 132		157
4	Cora Hamilton		100'x150' S. of above 366'x366'							Yes		144 / 133	64.40 / 5.45 / 7.75		740 / 676 / 638			185 / 169 / 157			185 / 169 / 157		185
5	Katherine Olda Horton		216'x150' S. of above 366'x366'							No		240 / 220	1,140 / 1,080 / 980		1,380 / 1,300 / 1,200		520 / 480	57.20 / 520 / 480			57.20 / 520 / 480		572
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20												441 / 480	2107 / 1915 / 2378		2548 / 2356 / 2798			312 / 289 / 342	520 / 480 / 572		832 / 769		914

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 100 Rate 22.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.4 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1												1														
2												2														
3					157			8.638			36.35	3	2nd Half Paid / Int. Half Paid	OCT 7 1953 / MAY 29 1953	13337 / 10321		18.19		18.19						
4	SOLD FOR TAXES				185			4.286			42.86	4	PAID IN FULL	MAY 13 1953 / SEP 22 1953	8594 / 13235		42.86									
5					572			13.252	1.30		133.82	5	2nd Half Paid / Int. Half Paid	MAY 29 1953	10285		66.91		66.91						
6												6														
7												7														
8												8														
9												9														
10												10														
11												11														
12												12														
13												13														
14												14														
15												15														
16												16														
17												17														
18												18														
19												19														
20					342 / 572 / 914			21.96	1.30		21.96	20					12.96		9.10							

Form 5C (53) [illegible]

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Acres	Hdths	No. School District	Indicate Homestead Tax by Yes or No	Indicate Agricultural Land Tax by Yes or No	True and Full Valuations: Land (Exclusive of Structures and Improvements)	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Benjamin H. + Florence M. Phillips	Line Mountain Shore Park	Lots 2+3 Sec. 30-137-30						Un	No		78	8745	405	8525			34	330		34	330		3621
												80	755		755				302			302		
2	Raymond O. + Gladys K. Kennedy			2						No		45	495	545	495			201	198		399		2100
												40	400		440				176		176		
3	"	"		3						No		45			45				18		18		18
												40			40				16		16		
4	Dale H. + Florence S. Suttle			4						No		45	1275	1470	1725			564	576		1140		5682
												40	1175		1175				470		470		
5	A.B. Lundgren, Lorraine Sharpe	Elizabeth Fowler Lot 5		5						Yes		44	332	408	372			108	93		201		1020
												40	300		340				85		85		
6	Charles H. + Dorothy O. Cutler			6	Sec. 21					Yes		44			44			11			11		11
												40			40				10		10		
7	Geo. H. + Jennie R. De Camp			7						No		44	1576	1620	1720			405	368		773		4050
												40	1300		1340				335		335		
8	"	"		8						Yes		44			44			11			11		11
												40			40				10		10		
9	Charles H. + Dorothy O. Cutler			9						No		45	1200	1050	1140			504	456		960		5020
												40	1000		1040				416		416		
10	C. J. Scheffel			10						Yes		44	552	652	592			163	148		311		1630
												40	500		540				135		135		
11	Lyle J. + Mary M. Lewis	Anna P. Mayer		11						No		45			45				18		18		18
												40			40				16		16		
12	Karl J. + Serena J. Stuetzel			12						Yes		44	396	480	436			120	109		229		1200
												40	360		400				100		100		
13	B. M. Bagley			13						No		45			45				18		18		18
												40			40				16		16		
14	"	"		14						No		45	150	210	190			84	76		160		840
												40	140		180				72		72		
15	Ben Bagley			15						No		45			45				18		18		18
												40			40				16		16		
16	Joe Motz			16						No		45	165	225	205			90	82		172		900
												40	150		190				76		76		
17	M.E. Lepa, Sr.			17						No		45	320	265	260			114	104		218		1140
												40	300		340				136		136		
18	Gerald + Bernadine Eveland			18						No		45	175	240	215			96	86		182		960
												40	160		200				80		80		
19	W. B. Bobb			19						No		45			45				18		18		18
												40			40				16		16		
20	John Kramer			20						Yes		44	1614	1654	1604			414	376		790		4140
												40	1372		1372				343		343		
												240	8416		9056			1920			3034		
													7652		7692			1614			2786		
												936	9258		10194			1226	2116				33420

Cass County, Minnesota, for Taxes for the Year 1952.

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 104 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 2.5 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				210				7285	2.50		7285	1	Balance Paid				3645		3645						
				362	Abate		$5859	8386	82		8468		1st Half Paid	MAY 18 1953	5554		4234								12.16 abated
													2nd Half Paid	OCT 31 1953											
2				210				4866	48		4914	2	1st Half Paid	MAY 29 1953	12398		2457		2457						
													2nd Half Paid	OCT 31 1953	15266										
3				18				418	04		422	3	1st Half Paid	MAY 29 1953			211		211						
													2nd Half Paid	OCT 31 1953	15818										
4				568				13160	128		13288	4	1st Half Paid	MAY 29 1953	12277		6644		6644						
													2nd Half Paid	OCT 31 1953											
5	SOLD FOR TAXES			N 102				2364			2364	5	PAID IN FULL	MAR 24 1953	3054		2364								
6				N 11				254			254	6	PAID IN FULL	OCT 1 1953	13256				254	07					
7	SOLD FOR TAXES			N 405				9384			9384	7	2nd Half Paid	OCT 27 1953			4692		4692						
													1st Half Paid	MAY 18 1953	15827										
8	SOLD FOR TAXES			N 11				254			254	8	2nd Half Paid	OCT 27 1953	14207		127		127						
													1st Half Paid	MAY 18 1953	15418										
9				502				11630	114		11744	9	2nd Half Paid	OCT 31 1953	15419		5872		5872						National Cemetery
													1st Half Paid	MAY 12 1953	3744										
10				N 163				3776			3776	10	2nd Half Paid	OCT 28 1953	4490		1888		1888						
													1st Half Paid	MAY 29 1953	8442										
11				18				418	04		422	11	PAID IN FULL	MAY 29 1953	10280		422								
12				N 120				2780			2780	12	PAID IN FULL	APR 10 1953	3206		2780								
13				18				418	04		422	13	PAID IN FULL	MAY 25 1953			422								
14				84				1946	18		1964	14	PAID IN FULL	MAY 25 1953	6606		1964								
15				18				418	04		422	15	PAID IN FULL	MAY 25 1953			422								
16				90				2086	20		2106	16	PAID IN FULL	MAY 15 1953	5537		2106								
17				114				2642	26		2668	17	PAID IN FULL	MAY 26 1953	6931		2668								
18	SOLD FOR TAXES			96				2224	22		2246	18											2246	2470	
19				18				418	04		422	19	PAID IN FULL	MAY 29 1953	10329		422								
20				N 414				9592			9592	20	2nd Half Paid	OCT 31 1953	15395				4796						
													1st Half Paid	MAY 12 1953	5185		4796								
				N 1036				22434	478		22912						44491		29357				2246		
				3776																					
				3342																					

Koop's Addition | Original Plat | Washburn's Addition | Pine Mountain Shore | Zaffke's addition

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 5C (53) [illegible]

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land (Acres / 100ths)	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	William E. + Signe E. Nordlen		Pine Mountain Shore	21				Un	yes		44 / 40	384 / 300		428 / 340			107 / 85			107 / 85		102
2	" "			32					yes		44 / 40	240 / 300		284 / 340			71 / 60			71 / 60		71
3	Maylin E. + Agnes R. Larson		E. 380' of	23					yes		20 / 20	184 / 400		204 / 420			126 / 105			126 / 105		126
4	Lucilla A. + Howard M. Gang			23	less E. 380'				yes		20 / 20	184 / 400		204 / 420			126 / 105			126 / 105		126
5	Geo. H. + Jennie R. De Camp			24					No		45 / 40			45 / 40				18 / 16		18 / 16		18
6	" "		(Bury Assess on file)	25	Lot Sec 100				No		45 / 40			45 / 40				18 / 16		18 / 16		18
7	" "		" " "	26	less S 200' of N 100				No		45 / 40			45 / 40				18 / 16		18 / 16		18
8	John J. + Esther A. Kramer			27					No		45 / 40			45 / 40				18 / 16		18 / 16		18
9	Geo. H. + Jennie R. De Camp			28	less S 200'				No		20 / 20			20 / 20				8 / 8		8 / 8		8
10	Taylor R. + Gladys M. Harrison		S. 200' of	29					Yes		36 / 32	484 / 444		520 / 476			130 / 119			130 / 119		143
11	Geo. H. + Jennie R. De Camp			29					No		45 / 40			45 / 40				18 / 16		18 / 16		18
12	" "		" " "	30					No		45 / 40			45 / 40				18 / 16		18 / 16		18
13	R. O. + Gladys Kennedy			(See of Lot 25																		
14	" "			N 100' of Lot 26																		
15	Charles + Lois Dolezal			S. 200' of Lot 30																		
16																						
17																						
18																						
19																						
20											454 / 412	2108 / 1948		2562 / 2360			668 / 574	116 / 104		622 / 572		684

Cass County, Minnesota, for Taxes for the Year 1952.

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	District No. / Rate / Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead 2.5 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				H 102				23 64			23 64	1	2nd Half Paid 1st Half Paid	OCT 6 1953 MAR 27 1953	5028		20 04								
2				H 71				16 44			16 44	2	2nd Half Paid 1st Half Paid	OCT 6 1953 MAR 27 1953	13568				20 04						
3				H 126				29 20			29 20	3	2nd Half Paid 1st Half Paid	OCT 31 1953 MAY 29 1953	15247 10377		14 60		14 61						
4				H 126				29 20			29 20	4	1st Half Paid 2nd Half Paid	MAY 29 1953 OCT 27 1953	5968 14247		14 60		14 60						
5				18				4 18	04		4 22	5											4 22	4 64	
6				18				4 18	04		4 22	6	PAID IN FULL	MAY 29 1953	7416		4 22								
7				18				4 18	04		4 22	7	PAID IN FULL	MAY 12 1953	6018		4 22								
8				18				4 18	04		4 22	8	PAID IN FULL	MAY 12 1953			4 22								
9				8				1 86	02		1 88	9	PAID IN FULL	MAY 29 1953	7415		1 88								
10				H 143				33 14			33 14	10	PAID IN FULL	MAY 29 1953	9493		33 14								
11				18				4 18	04		4 22	11	PAID IN FULL	MAY 29 1953	7416		4 22								
12				18				4 18	04		4 22	12	PAID IN FULL	MAY 29 1953			4 22								
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20				H 528 116 684				158 56	26		158 82	20					105 36		47 24				4 22		

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form SC (32) WILLIAM SMITH, MINNEAPOLIS

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Inclusive Homestead Tax or No	Inclusive Apportioned Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Remarks
			Zaffke's Addition to Backus Part S½ of S½ of Sec 27-137-30																					
1	Grace ~~Aaron~~ Zaffke Jr.			1					Vlg	Yes		110 / 100	1000 / 1000	1500 / 1500	1500 / 1500	451		375 / 375			451 / 375		451	
2	Harold & Martin McFarling			2						Yes		110 / 100	992 / 900		1200 / 1000	300		273 / 250			300 / 250		300	
3	Ray & Ruth Brimmer			3						Yes		110 / 100	1350 / 1250		1460 / 1350	436		365 / 325			436 / 325		436	
4	Gerald R. & Donna Brimmer			4						Yes		110 / 100	992 / 900		1200 / 1000	300		273 / 250			300 / 250		300	
5	Aaron Zaffke		(8.3 acs) Outlot B							No		110 / 100			110 / 100				44 / 40		44 / 40		44	
6																								
7																								
8																								
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19																								
20						Land	—					23455 / 548 / 441	115054 / 5610 / 5010 / 4550		139208 / 6658 / 5508 / 4991	795	3421	20127 / 1487 / 1350	21209 / 44	233	1531 / 1392 / 1077		4697	
						Land Total		94.47				21172	94991	699	116862	723 / 689	311 / 299	18638 / 16825	17762	233	38770 / 35840		1531	

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.6 Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1					23.451			104.48			104.48	1	Balance Paid / Part Paid	OCT 9 1953	13370		55.00	49.48						
2					23.300			69.50			69.50	2	2nd Half Paid	MAY 29 1953	12323			34.75						
3	Otaler #5582				~~23.436~~ 14.350			~~101.82~~ 81.08			~~101.82~~ 81.08	3	1st Half Paid	OCT 20 1953	13361		34.75						81.08	89.19	19.94 abated
4	SOLD FOR TAXES				23.300			69.50			69.50	4		MAY 29 1953	12322								69.50	76.45	
5	SOLD FOR TAXES				44			10.20	10		10.30	5											10.30		
6												6													
7												7													
8												8													
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17												17													
18												18													
19												19													
20					1.487 / 44 / 1531			35.70	10		35.80	20					8.95	8.93					1.60		

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1952.

Form 3C (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Railroad	Lessee	M. Pacific																				
2	Backus Sdr. Co.	Backus	lease no. 60191 -	2500	sq ft.																26		
3	Skelly Oil Co.	Tulsa, Okla.	" 60195 -	4393	"																44		
4																							
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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. 109 Rate 6.3 Mills	District No. ..... Rate ..... Mills	District No. 109 Rate 22.1 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 22.0 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1																
2					26			6 02	.06		6 08	2	2nd Half Paid	JUL	21	1953	11352		3 04		3 04						
													1st Half Paid	MAR	25	1953	10894										
3					44			10 20	10		10 30	3	PAID IN FULL	MAR	25	1953	3041		10 30								
4												4																
5												5																
6												6																
7												7																
8												8																
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17												17																
18												18																
19					70			16 32	16		16 38	19																
20												20																
Totals		1163 +	1031 +	132 +	19991 + 21713 + 41604 =					31078									1384		304						

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1952.

Form 3C (52) [illegible]

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Ho	Indicate Agricultural Tax by Ag	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
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	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 2.76 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1													1															
2													2															
3													3															
4													4															
5													5															
6													6															
7													7															
8													8															
9													9															
10	Estate	24.6 1/6		46.38 1/6				49.54	310.78	10,245.44			10															
11													11															
12													12															
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