

Assessment & Tax List - 1955
Vil. of Backus

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR. 1955.

County, Minn.

1955.

To Assessor of the

According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1955, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1954, so far as the same has come to my knowledge from any source, and I hereby direct you to assess such Real Estate and all Personal Property, and make such changes in Real Estate as are required in the odd-numbered year, and make return thereof 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 1953)

Sec. 273.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all property of personal assessors, shall be 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 on or before 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.

Sec. 273.23. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, and other articles of value, shall be listed by the owner, or by the person having such property in charge, or by the guardian, or by the trustee, or by the executor or administrator.

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. 273.32. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transporting gas, oil, steam, or other petroleum products shall be listed in the county, town, or district where the same is usually kept.

Sec. 273.33. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed 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. In any city, town, or village, electric light and power companies shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.37. Electric Light and Power Companies and other supplying electric power with cities, towns, or villages. Subdivision 1. The personal property of electric light and power companies shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.38. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.39. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.40. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.41. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.42. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.43. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.44. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.45. Gas and Water Companies. The personal property of gas and water companies, and of electric light and power companies, shall be listed in the town or district where their principal or other place of business is located.

Sec. 273.46. Assignments and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of the business of the assignor or receiver, or at the place where the property is stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.47. Manufacturers. Every manufacturer required to list his property shall list the same in the town or district where the property is stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.48. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed at the place of the business of the guardian, or at the place where the property is stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.49. Deceased persons. The personal property of a deceased person shall be listed and assessed at the place of the business of the executor or administrator, or at the place where the property is stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.50. Assessment may certify. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling building, or structure, and view the same and the property therein.

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required by law to be made for the purpose of being used, or for the purpose of any material matter which he knows to be false, shall be guilty of a misdemeanor.

Sec. 273.52. Classification of property-Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified for the purpose 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, including pig iron, cast iron, and steel, shall be valued and assessed at fifteen 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, and other articles of value, shall be valued and assessed at the true and full value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a", and class three "b", stocks of merchandise, and other articles of value, shall be valued and assessed at the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the farmer, and other articles of value, shall be valued and assessed at ten per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and other animals, shall constitute class three "b" and shall be valued and assessed at the true and full value thereof.

Subdivision 7. 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 1953, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1953, Section 273.03. 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.

Minnesota Statutes 1953, Section 273.04. 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 attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day 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 1955 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

COLLECTIONS OF TAXES OF 1955

Dist.

OF Backus

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1955	JUNE SETTLEMENT 1955	NOV. SETTLEMENT 1955	Amount Collected from Nov. 1954 to First Monday in Jan. 1955	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1955
State-Non-Homestead,	4527	5965	5048	—					
State-Homestead,	3872	8335	5918	148					
County Revenue,	26827	58658	40948	1039					
County Road and Bridge,	13116	27337	20661	521					
County Welfare,	47725	104353	72847	1878					
County Bond and Interest,	9549	28979	14575	366					
<i>Court House</i>	1715	4188	2924	74					
Town Revenue,	22220	48585	33916	861					
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	958	2094	1462	36					
School Special,	47634	103673	71285	1860					
School State Loan,									
Deficiency	57735	130614	91179	2313					
Tuition									
Transportation	1035	2262	1579	40					
<i>C.O.</i>	8427	18429	12865	325					
	247783	537374	374937	9434					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	<i>Deficiency</i>	<i>Transportation</i>	<i>C. O.</i>	TOTALS
MARCH SETTLEMENT	<i>Q#30</i> <i>R#30</i>	940	249 47385		627 57108	1024	88 8340	985 116805
	Totals	958	47634		57735	1035	8428	117790
JUNE SETTLEMENT	<i>Q#30</i> <i>R#30</i>	2053	1836 102637		2586 128028	45	365 18064	4073 252999
	Totals	2094	103673		130614	2262	18429	257072
NOVEMBER SETTLEMENT	<i>Q#30</i> <i>R#30</i>	72 1390	1800 69495		4491 86688	78	634 12231	7075 171305
	Totals	1462	71295		91179	1579	12865	178380
NOVEMBER to JANUARY	<i>Q#30</i> <i>R#30</i>	36	1860		2313	40	325	4574
	Totals	36	1860		2313	40	325	4574
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

or Ceased to be Homesteads

HOMESTEADS			
Sec. or Lot	Town or Block	Range	Number of Acres of Land
			Acres 100ths

Koo Real Estate Original Plat Washburn's Addition the Mountain Shore & Backus to

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

Cass County, Minnesota, for Taxes for the Year 1955.

Real Estate

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, Penalty, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Penalty, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Koop's Addition

Original Plat

Washburn's Addition

The Mountain Shore Addition

514

1191
2288
3479

88458 1184

89642

2848 42975

40381

2750 3025

3438

4.66

Ref. Wt. Ch. # 8948 5-28-56 4.66 4.66 Abated

560 8616

128 141

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1955.

Cass County, Minnesota, for Taxes for the Year 1955.

Real Estate

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Koop's Addition Original Plat Washburn's Addition The Mountain Shore & RR Sta Add'n to

H 105 132 239

6026 74

6100

5138 702

260

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

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Koop's Addition

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

Washburn's Addition

The Mountain Shore Farm Addition

Handwritten summary totals: # 215, 1192, 407

35774 622 36396

5708 18915 9489

2284

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1955.

Form 50 (55) UNIFORM COUNTY REPORT, MINNAPOLIS

*Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday, Delinquent on First Monday, Total Delinquent Tax and Penalty, REMARKS.

Koop's Addition, Original Plat, Wahburns Addition, Pine Mountain Short Park Addition

Pine Mountain Short Park Addition

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1955.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1956, June Settlement 1956, November Settlement 1956, Penalty, Collections to First Monday in January 1957, Delinquent on First Monday in January 1957, Total Delinquent Tax and Penalty, REMARKS.

Original Plat Koop's Addition, Waburns Addition, Pine Mountain Shore

24178 242 920

