

ASSESSMENT BOOK

FOR THE YEAR

1927

Village of Backus
CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS, BANK AND
COUNTY SUPPLIES, 219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1927.

County, Minn.

Cass

A. A. Mowatt, Assessor of the Village of Backus

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Backus Village, for the year 1927, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended in this book. W. H. Galer, County Auditor

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to General Statutes, 1923.)

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal Property of persons residing therein, . . . is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it. WHEN LISTED AND ASSESSED. 1. The property of a person for whose benefit it is held in the name of another person shall be listed and assessed in the manner following:

- 1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, and other personal property, and the property of such company or corporation is not assessed in this state, money loaned or invested, annuities, franchises, royalties, and other personal property. 2. It shall also list separately, and in the name of his principal, all the property which he holds for or on behalf of another person, controlled by him as the agent or attorney, or on behalf of another person, or for the benefit of another person, moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation. 3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge. 4. The property of a person for whose benefit it is held in the name of another person, or in the name of a decedent person, by the executor or administrator. 5. The property of a corporation whose assets are in the hands of its officers, directors, or agents, shall be listed and assessed as the property of a body politic or corporate, by the proper agent or officer thereof. 6. The property of a firm or company, by a partner or agent 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 a partner, agent, or other person, shall be listed and assessed in the name of his principal, as hereinafter provided. 9. The property of a partnership shall be listed and assessed in the name of its principal, as hereinafter provided. 10. Wherever listed. Except as otherwise provided, the personal property of a person shall be listed and assessed in the county, town, or district where the owner, agent, or trustee thereof resides.

Sec. 2005. Merchants and manufacturers. The personal property of a merchant or manufacturer shall be listed and assessed in the name of his principal, as hereinafter provided. The personal property of a merchant or manufacturer shall be listed and assessed in the name of his principal, as hereinafter provided. The personal property of a merchant or manufacturer shall be listed and assessed in the name of his principal, as hereinafter provided.

Sec. 2012. Personal property of electric light and power companies. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided.

Sec. 2015. Personal property of electric light and power companies. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided.

Sec. 2016. Assignments 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. 1987. . . . Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it. WHEN LISTED AND ASSESSED. 1. The property of a person for whose benefit it is held in the name of another person shall be listed and assessed in the manner following:

- 1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock, and other personal property, and the property of such company or corporation is not assessed in this state, money loaned or invested, annuities, franchises, royalties, and other personal property. 2. It shall also list separately, and in the name of his principal, all the property which he holds for or on behalf of another person, controlled by him as the agent or attorney, or on behalf of another person, or for the benefit of another person, moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation. 3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge. 4. The property of a person for whose benefit it is held in the name of another person, or in the name of a decedent person, by the executor or administrator. 5. The property of a corporation whose assets are in the hands of its officers, directors, or agents, shall be listed and assessed as the property of a body politic or corporate, by the proper agent or officer thereof. 6. The property of a firm or company, by a partner or agent 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 a partner, agent, or other person, shall be listed and assessed in the name of his principal, as hereinafter provided. 9. The property of a partnership shall be listed and assessed in the name of its principal, as hereinafter provided. 10. Wherever listed. Except as otherwise provided, the personal property of a person shall be listed and assessed in the county, town, or district where the owner, agent, or trustee thereof resides.

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Sec. 2012. Personal property of electric light and power companies. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided.

Sec. 2015. Personal property of electric light and power companies. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided. The personal property of an electric light and power company shall be listed and assessed in the name of its principal, as hereinafter provided.

Sec. 2016. Assignments 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.

Section 1986. General Statutes of Minnesota, 1923. The county auditor shall annually provide the necessary assessment books and blank forms, and shall correspond with each assessment district. He shall make out, in the real property assessment books, complete lists of all lands subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the township, section, and the lots or parts of lots or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL, of each year on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily 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.

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For Convenience of Auditor in Showing Boundaries of School Districts

village of Backus

Township No. _____ Range No. _____ Mer. P. M. _____

6	5	4	3	2	1
7	8	9	10	11	12
13	<i>Unorganized</i>				
14	17	18	15	14	13
19	20	21	22	23	24
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Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1927.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by pruning all that may have died each year	Condition of Trees	REMARKS

I hereby certify this to be a true statement of the extent and condition of Groves and lines of Trees in said Town and County, as ascertained by examination as provided by Section 0250, of General Statutes of Minnesota, 1925.

Assessor

1927

Dated

PERSONAL

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the _____ of _____ in the County _____
 of _____ for the Year 1927

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax		Tax of [*] / ₁₀₀ Mill per Bushel		Total Tax		REMARKS
									Dollars	Cts.	Dollars	Cts.	Dollars	Cts.	
<i>Erail Anderson</i>	<i>593</i>	<i>852</i>	<i>858</i>	<i>2122</i>	<i>1487</i>		<i>857</i>		<i>1385</i> <i>1384</i>	<i>69</i> ✓ <i>71</i>		<i>5268</i> ✓	<i>132</i> ✓ <i>131</i>	<i>211</i> ✓	

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Block	Range	True and Full Value of Structures with more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise

Note * Assessors will not fill these columns.

PERSONAL

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon
 Structures on Platted Property Assessed at 40 Per Cent of True and Full Value, Structures on Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.

NAME OF PROPERTY HOLDER	DESCRIPTION	Sec. or Lot	Town or Range	True and Full Value of Structures worth more than \$100 each	KIND OF STRUCTURES	Assessed Value of Additional Structures	Reduction of Assessed Value on Account of Loss occasioned by fire, flood or otherwise
Forsell, Ole Buckard, Jimmie	Haskburn unplatted addition to Backus Beginning at a point 450' S. of N.E. corner of 176 x 349 ft.	31	30	1000	Well 28 X 36	333 400	
Hammann, Nelly	Haskburn addition to village of Backus Lots 5, 6, 7, 8, 9, 10	5	30	300	Oil Station	120	
				7300		453 520	

Assessors Return of Taxable Real Property in the _____ of _____ County of _____ Minn., for the Year 1927
 Of Property Omitted from the Assessment Book of 19... or former Years, and Assessed this Year in accordance with the provisions of Section 1985, General Statutes of 1923.

NAMES OF PROPERTY OWNERS	School District	DESCRIPTION OF PROPERTY	Sec. or Lot	Town or Range	Number of Acres of Land	NATURAL CONDITIONS	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
							True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land Including all Structures and Machinery	Assessed Value of Land Including all Structures and Machinery	Total Assessed Value as Left by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission			

PERSONAL