

Assessment Book

FOR THE YEAR

1934

Village of Backus

CASS COUNTY
MINNESOTA

FREE PRESS COMPANY
PRINTERS, LITHOGRAPHERS, STATIONERS AND BINDERS
MANKATO, MINNESOTA

OFFICE OF
COUNTY AUDITOR

.....County,.....1934.

To.....Assessor.....

of.....in the County aforesaid.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book of the said.....for the year 1934, and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties.

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

.....County Auditor.

Auditor's Office, Cass County, Minnesota

I, L. C. Peterson, Auditor of Cass County, and State of

Minnesota, do hereby certify that the following is a correct list of taxes levied on the Real and Personal Property in the Village of Backus in said County, for the year 1934.

Witness my hand and official seal this 5th day of January, 1935.

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota

Received this, the first Monday (being the 7th day) of January, A. D. 1935, of

L. C. Peterson, Auditor of Cass County, Minnesota, the Tax List of all taxable

Real and Personal Property in the Village of Backus

in said County, for the year A. D. 1934, as specified above, and amounting to Fifty

three hundred thirty three and 29/100 DOLLARS

W. J. McKown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor January 6, 1935

Sir: I herewith return to you the Tax List for the Village of Backus in said Cass County, for the year 1934, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "One Half Paid," or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.

W. J. McKown
County Treasurer.

Auditor's Office, Cass County, Minnesota

January 6, 1935

I hereby certify that on the first Monday in January, 1935, I received of W. J. McKown, County Treasurer, the Tax List of the Village of Backus in said County of Cass, for the

year 1934, and that I have compared the said list with the statements receipted for by said Treasurer, which are on file in my office and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

L. C. Peterson
County Auditor.

(SEAL)

TABULAR SCHEDULE OF VALUATIONS

LEVIED IN THE Village OF Backus

No. of School Dist.	Money and Credits	Total Acres	VALUATION BY SCHOOL DISTRICT							RATE OF STATE TAXES					RATE OF COUNTY TAXES										RATE OF TOWN TAXES						
			Average Value Per Acre	Value of Lands other than Town Lots Including Structures	Value of Town and City Lots Including Structures	Personal Property except Money and Credits	Total Value of all Taxable Property except Money and Credits	State Rev.	State Sch'l	Tchr. Ret.	Minn. Gen'l Hosp.	Total Rate of State Taxes	Co. Rev.	Co. R&B	Co. Poor	Road Main.	Bond & Int.	Sink-ing	Total Rate of Co. Taxes	Town Rev.	Twn. R&B	Town I Mill Drag	Twn. State Loan	Total Rate of Twn. Taxes							
Un.	7581	133.21		3953	26300	26104	16503	46756	10.57	1.23	.15	.57	12.51	11.42	5.71	11.42	14.65	1.92	4.57	15.03		500.624	500.819	3.200							
TOTAL																															

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES							Total Rate of all Taxes	TAXES LEVIED						
Sch'l Loc'l	Sch'l Sp'l	Sch'l State Loan	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					SUMMARY OF ALL TAXES						
1 Mill	Mills	Mills	Mills	Mills	Mills	Mills	Mills	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	Rate	Amounts
1	20.37	4.51					2588	113.88						
												State Revenue		494.21
												State School		575.1
												Teachers Ins. and Ret.		70.1
												Minn. Gen'l Hospital		76.65
												County Revenue		533.95
												County Road and Bridge		266.98
												County Poor		533.95
												Bond and Interest		684.98
												Sinking		89.77
												Town Revenue		707.75
												Town Road & Bridge		
												Town I Mill Drag		
												Town State Loan		
												Interest Sinking		301.11
														401.63
												School Local, 1 Mill		46.76
												School Special		952.42
												School State Loan		210.87
												School		
												Money and Credits		22.74
												TOTAL		5333.79

Total Levy, \$ 5333.79 Book Footings, \$ 5333.79
 I, John A. Peterson, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, showing the valuation of all the taxable property in the County of Cass, Minnesota, for the year A. D. 1934, and the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1934.



Witness my hand and official seal this 25th day of July, A. D. 1934.
John A. Peterson, County Auditor.

Collection of Taxes of 1934, of Cass County, Minnesota

FUNDS	March Settlement 1935	June Settlement 1935	October Settlement 1935	Forfeited Sale 1935	Amount Collected from Nov. 1935 to first Monday in Jan. 1936	TOTAL COLLECTED	BALANCE UNCOLLECTED
State Revenue	14201	10003	9568		1160		
State School	1653	1164	1113		135		
Teacher's Ins. & Ret. Fd.	202	142	136		16		
Minnesota Gen. Hosp.	766	539	516		63		
County Revenue	15343	10807	10338				
County Road and Bridge	7672	5404	5169		1253		
County Poor	15343	10807	10338		627		
County Bond & Int.	19683	13864	13262		1253		
Sinking	2580	1817	1738		1608		
Town Revenue	20193	14223	13606		211		
Town Road and Bridge							
Town 1 Mill Deq	11541	8129	7776		1650		
Town State Loan	8652	6094	5830		943		
<i>Sinking Interper</i>					707		
School Local 1 Mill	1344	946	905				
School Special	27367	19278	18439		110		
School State Loan	6059	4268	4083		2232		
School					495		
TOTALS	153599	107485	102857	34	12463		

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

Village of Backus - (reorganized School District)
For Convenience of Auditor in Showing Boundaries of School Districts

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

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

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Assessment Roll and Tax List of Unplatted Real Property in the _____ of _____
 Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1934.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY							ASSESSOR'S VALUATIONS						EQUALIZED VALUES			SOLD FOR TAXES								
		SUBDIVISION	Sec. of Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indicate Homestead	True and Full Value of Land Exclusive of Structures and Improvements	Structures and Improvements True and Full Value of Buildings and other Structures	Total True and Full Value of Land Including All Structures and Machinery	Assessed Value of Homestead up to \$4000 at 20 Per Cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Land Including all Structures and Machinery	Total Assessed Value As Equalized by the Board of Review	Total Assessed Value As Equalized by the County Board	Total Assessed Value As Equalized by the Minnesota Tax Commission									
																			Acres		Dollars		Dollars		Dollars	
																			100		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Samuel Adams		NE 1/4	5	11 1/2	42	160	15	Yes	560 0	120 0	680 0	80 0	933	1733												
O. J. Anderson		SW 1/4	5	11 1/2	32	160		No	580 0		580 0		1933	1933												
Lester Howard		SE 1/4	5	11 1/2	32	160		No	620 0		620 0		2067	2067												
George E. Warner		N 1/2 of NE 1/4	6	11 1/2	32	80		Yes	280 0	90 0	370 0	74 0		74 0												
Howard Elliott		S 1/2 of NE 1/4	6	11 1/2	32	80		No	280 0		280 0		933	933												
Oscar Johnson		NW 1/4	6	11 1/2	32	160		Yes	600 0	240 0	840 0	80 0	1467	2267												
Mary Cole		E 1/2 of SW 1/4	6	11 1/2	32	80		Yes	230 0	120 0	350 0	70 0		70 0												
W. H. Benson		W 1/2 of SW 1/4	6	11 1/2	32	80		No	300 0		300 0		1000	1000												
A. R. Sylvester		NE 1/4 of SE 1/4	6	11 1/2	32	40		Yes	160 0	160 0	320 0	64 0		64 0												
Do.		SW 1/4 of SE 1/4	6	11 1/2	32	40		Yes	120 0		120 0	16 0	133	293												
									3730 0	730 0	4460 0	384 0	8466	12306												

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Total General Tax	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1935	June Settlement 1935	Penalty	November Settlement 1935	Penalty	Collections to First Monday in January 1936	Penalty	Delinquent on First Monday in January 1936	Penalty	Total Delinquent Tax and Penalty	REMARKS		
District No.	District Rate	District Rate	District Rate		Ditch No.	Ditch No.	Ditch No.	Ditch No.																	
				\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		

PROOF
 Assessed Value of Homesteads,
 \$3840 x 5 equals **\$19 200**
 Assessed Value of Remainder,
 \$8466 x 3 equals **\$25 398**
 Total True and Full Value, **\$44 598**

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for various lots and a Grand Total at the bottom.

Cass County, Minnesota, for Taxes for the Year 1934.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, March Settlement 1935, June Settlement 1935, Penalty, November Settlement 1935, Penalty, Collections to First Monday in January 1936, Delinquent on First Monday in January 1936, Penalty, Total Delinquent Tax and Penalty. Includes handwritten notes and checkmarks.

Assessment Roll and Tax List of Unplatted Real Property in the

Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 20 Per Cent, Class 3B; Remainder at 33 1/3 Per Cent, Class 3.

of

Cass County, Minnesota, for Taxes for the Year 1934.

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY

Table with columns: SUBDIVISION, Sec. or Lot, Town or Block, Range, Number of Acres of Land, Acres 100s

Table with columns: ASSESSOR'S VALUATIONS, EQUALIZED VALUES, SOLD FOR TAXES

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES

Main tax payment table with columns: PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, Penalty, November Settlement 1935, Penalty, Collections to First Monday in January 1936, Delinquent on First Monday in January 1936, Penalty, Total Delinquent Tax and Penalty, REMARKS

Handwritten notes in left margin: 2, a, 7, 8, 9, 15, 16, 17, 18, 19, 20

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Lot, Block, ASSESSOR'S VALUATIONS, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for E.A. Strong, J.A. Gilberg, Fred Claflin, Lars Johnson, Herman Bennewitz, E.P. Stucke + A.C. Miller, Backus State Bank, Philip P. Palmer, Ida M. Palmer, Chas. W. Boyer, and J.A. Gilberg.

Cass County, Minnesota, for Taxes for the Year 1934.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, November Settlement 1935, Collections to First Monday in January 1936, Delinquent on First Monday in January 1936, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and payment dates.

3425 Statement # 3707

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homestead, up to true and full value of \$4000, assessable at 25 Per Cent., Class 3C; Remainder at 40 Per Cent., Class 4.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Lot, Block, No. School District, Indicate Homestead, ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land Including All Structures, etc.), EQUALIZED VALUES, SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1934.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES (Ditch No., Ditch No., Ditch No., Ditch No.), TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1935, June Settlement 1935, Penalty, November Settlement 1935, Penalty, Collections to First Monday in January 1936, Delinquent on First Monday in January 1936, Penalty, Total Delinquent Tax and Penalty, REMARKS.

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1934.

Table with columns for Assessor's Valuations, Equalized Values, Taxes, and Remarks. Includes handwritten entries for names like Warren W. & Mary G. Kimball, Adah E. Miller, and Pearl O. Hobbs, along with lot numbers and tax amounts.

Assessment Roll and Tax List of Platted Real Property in the Village of Buckus
Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1934.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY		No. School District	ASSESSOR'S VALUATIONS							EQUALIZED VALUES			SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1935	June Settlement 1935	Penalty	November Settlement 1935	Penalty	Collections to First Monday in January 1936	Penalty	Delinquent on First Monday in January 1936	Penalty	Total Delinquent Tax and Penalty	REMARKS																
		Subdivision	Lot		Block	Indicate Homestead	True and Full Value of Land	Structures and Improvements	True and Full Value of Land Including All Structures and Machinery	Assessed Value of Homesteads up to \$4000 at 25 Per Cent Class 3C	Assessed Value of Remainder at 40 Per Cent Class 4	Total Assessed Value of Land Including all Structures and Machinery	Total Assessed Value As Equalized by the Board of Review	Total Assessed Value As Equalized by the County Board		Total Assessed Value As Equalized by the Minnesota Tax Commission	District No.	District Rate	District No.	District Rate	District No.	District Rate	Ditch No.																Ditch No.	Ditch No.	Ditch No.	Month	Day	Year	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
The Union Cong Church		Original Plat.	1	8																																																		
"			2																																																			
Cecil J. Wright Philip Palms			3																																																			
F. W. Baffke			4																																																			
Bert Peck	Nellie P. Strait		5																																																			
Arthur O. Miller			6																																																			
John F. Jones			7																																																			
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Assessment Roll and Tax List of Platted Real Property in the Village of Backus

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/3 Per Cent of True and Full Value. Homesteads, up to true and full value of \$4000, assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1934.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY (SUBDIVISION, Lot, Block), ASSESSOR'S VALUATIONS (True and Full Value of Land, Structures and Improvements, Total True and Full Value of Land, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value of Land, Total Assessed Value As Equalized by the Board of Review, Total Assessed Value As Equalized by the County Board, Total Assessed Value As Equalized by the Minnesota Tax Commission), SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES (Ditch), TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, November Settlement 1935, Collections to First Monday in January 1936, Delinquent on First Monday in January 1936, Total Delinquent Tax and Penalty, REMARKS.

Evangelical Luth. Emmanuel Church

Original Plat

A. O. Miller

Anna S. Clinch

Pine Mt. Lodge No. 1007, Backus

Lafe Sykes

all that part of plat that lying no. of 1 7

SOLD FOR TAXES

SOLD FOR TAXES

2nd Half Paid NOV 8 - 1935 7533 1st Half Paid JUN 11 1935 4729

PAID IN FULL MAY 8 - 1935 2739 PAID IN FULL JAN 4 1936 8450

2nd Half Paid NOV 5 1936 7175 1st Half Paid JUN 18 1935 5580

Penalty \$3687

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

Cass County, Minnesota, for Taxes for the Year 1934.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATIONS, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1935, June Settlement 1935, November Settlement 1935, Collections to First Monday in January 1936, Delinquent on First Monday in January 1936, Total Delinquent Tax and Penalty, REMARKS.

PERSONAL PROPERTY

Tabular Statement of Taxable Platted Real Estate Assessment of the Village of Becker, County of Cass, Minn., for the Year 1934.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Footings Brought Forward from Page	No. OF ACRES OF LAND		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
	Acres	100ths		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
					Dollars	Dollars							
1				3685	8320	13005	2070	335	3377	395			
" " " " "				3657		42977		574	2374	2462			
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Tabular Statement of Taxable Platted Real Estate Assessment of the _____ of _____ County of _____, Minn., for the Year 1934.
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

Footings Brought Forward from Page	No. OF ACRES OF LAND		Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS			
	Acres	100ths		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
					Dollars	Dollars							
17				1030	1590	2640		38	996	1034			
18				950	1900	2850		525	300	825		679	
19				950	830	1780		712	712	712		712	
20				800	750	1550		620	620	620		620	
21				790	1650	2440		872	937	937		937	
22				550	2870	3420		180	1080	1260		1260	
				20900	57710	77910		5550	17224	26809			