

ASSESSMENT BOOKS

1928

Village of Backus

THE FRITZ-CROSS CO., ST. CLOUD, MINN.

INDEX TO SECTIONS

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For Convenience of Auditor in Showing Boundaries of School Districts.

Village of Backus (Unorganized School District)

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

6	5	4	3	2	1
7	8	9	10	11	12
13	17	16	15	14	13
19	20	21	22	23	24
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DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

APR 23 1928

1928

CASS

County, Minn.,

Assessor of the Village

A. A. Novatt

of

Village of Backus

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1928, containing a list of all lands and town lots 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 law prescribing your duties hereto annexed.

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

W. H. Galen

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 the first day of May, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1999. By whom listed. Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds, shares of stock of joint stock or other companies or corporations (when the property of such company or corporation is not assessed in this state), money loaned or invested, annuities, franchises, royalties, and other personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent, attorney, or on account of, any other person's 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 infant person shall be listed by his guardian, executor or administrator, and, if acquired by the person having such property in charge.

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

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

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

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

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

Sec. 2003. Personalty—Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the county, town, or district where his business is carried on. Provided that logs and timber cut from lands within, and designed to be transported out of, this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2006. Farm property of non-resident. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. Provided, that if the live stock is in several towns or districts it shall be listed and assessed in each district in which the principal place of business of such farm is located.

Chap. 212. Laws 1925—Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by

the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 2008. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed in the principal or other place of business of said company, in the name of the owner, if known, and, if not known, as "owner unknown."

Sec. 2012. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies in cities and villages in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal or other place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

Sec. 2014. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 2015. Persons under guardianship. The personal property of a person under guardianship shall be listed and assessed where the guardian resides; and of every other person under guardianship, where the ward resides.

Sec. 2016. Assignees and receivers. Personal property shall be listed and assessed at the place of listing before his appointment.

Sec. 2017. Property moved between May and July. The owner of personal property, other than real estate, which is moved from one town, city, village or district to another between May 1 and July 1, shall be assessed in either in which it is listed upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of taxation; and if between different counties, or towns, and in different counties, by the Minnesota tax commission; and when determined in either case shall be as binding as if fixed hereby.

Sec. 2002. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a certified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent, administrator, receiver, trustee, executor, partner, factor or accounting officer.

Sec. 2004. Capacity. No person shall be required to include in his statement any share of the stock of any company or corporation in which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor, in 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

son under oath in regard to the amount of the property he is required to list, and if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement person assessed the valuation of the property so listed.

Sec. 1997. Assessor may enter dwelling, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or demanded by law to be made as a basis of imposing or assessing 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. 1913. Classification of Property. The percentages of full and true value to be assessed. All real and personal property subject to any gross earnings tax and not tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined, shall constitute class one (1) and shall be valued at full value. Iron unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of class three (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 (2) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all kinds, together with the furniture and fixtures used therein, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether by class or otherwise, except as provided by class three "a," (3a) and all unplatted real estate except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33 1/3) per cent of the full and true value thereof.

Class 3a. All agricultural products in the hands of the producer and not held for sale, and all agricultural tools, implements and machinery used by the owner in any agricultural pursuit shall constitute class three "a" (3a) and shall be valued and assessed at ten (10) per cent of the full and true value thereof.

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

State of Minnesota,

COUNTY OF

CASS

ss.

County Auditor of

CASS

County, that the book to which this is attached contains a

full and correct list of all real and personal property in said Town of Village of Backus

in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the Town

of Village of Backus for the year or years therein

specified and that he has therein assessed the said omitted real and personal property for the year or years therein

specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the

valuation set down in the proper column or columns opposite the name of each person, individual, firm or corpora-

tion or description therein specified is the true and full value in money of each kind or item of such real and per-

sonal property and all of such kinds or items of such real or personal property belonging to each of said persons,

individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has

included herein all of such omitted real and personal property required by law to be included herein, to the best of

his knowledge and belief.

Subscribed and sworn to before me this

23rd day of April

A. D. 1928.

E. L. Olson

Deputy County Auditor Notary Public,

CASS

County, Minn.

W. H. Galen

being first duly sworn, says that he is the

Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928. 5

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION					True and Full Value of Lands Exclusive of Structures and Improvements Dollars	COUNTY BOARD CHANGES			EQUALIZED VALUATIONS		
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		STRUCTURES True and Full Value of Buildings and Other Structures Dollars	County Board Changes Unplatted True and Full Value of Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
A. O. Miller		Koope Addition							55% Inc. on Lands				
			1	1			33		Platted				13
			2				33						13
			3				33		31% Inc. on Lands				13
			4				33		4% Inc. on Structures				13
			5				33				20	10	13
			6				33				33	10	13
			7				33				33	10	13
Emma Biehl			8				25			33	10	13	
			9				40	310		270	100	108	
			10				40			50	16	21	
			11				40			40	16	21	
			12				40			40	16	21	
			13				40			50	16	21	
Mattie Kittland			14				66	333		399	148	160	
			15				66	320		370	21	26	
			16				66			66	20	26	
			17				66			66	20	26	
			18				66			66	20	26	
			19				50			50	20	26	
						920			1471				
						700	551		1230	492		586	
							330		1230	492			

Assessor's Return of Taxable Real Property in the Village of Baskus

Platted Real Estate—Assessed at 40 per cent of True and Full Value.

Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

or the Year 1928.

RECEIVED
 TAX COLLECTOR
 BASKUS VILLAGE
 JAN 10 1929

NAME OF OWNER	No. of School Dist.	DESCRIPTION					ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	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 Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Permanently Attached to Real Estate Machinery					
A. C. Miller		Koop's Addition	1	1		33			33	10			13	
"			2			33			33	10			13	
"			3			33			33	10			13	
"			4			33			33	10			13	
"			5			33			33	10			13	
"			6			33			33	10			13	
"			7			33			33	10			13	
"			8			33			33	10			13	
Emma Biehl			9			40	318	318	358	100			108	
"			10			40			40	16			21	
"			11			40			40	16			21	
"			12			40			40	16			21	
"			13			40			40	16			21	
Mattie Kirtland			14			40	333	333	373	148			160	
"			15			66			66	21			26	
"			16			66			66	21			26	
"			17			66			66	21			26	
"			18			66			66	20			26	
"			19			50			50	20			26	
						920			1471					
						708	551	830	1230	492			586	
										492				

6 Assessor's Return of Taxable Real Property in the Village of Barkus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
J.H. + Jessie Floyd		Koop's Addition	20	1		66	333	379	148			160	
Gustave A. Nordquist			21			66	320	88	20			26	
"			22			66	1695	1761	672			704	
"			23			66	1630	26	20			26	
"			24			66		66	20			26	
"			25			66		66	20			26	
Ralph H. Bailey			26			66		66	20			26	
"			27			66		66	20			26	
"			28			66		66	20			26	
"			29			66		66	20			26	
						660	2028	2689	980			1072	
						300	1930	2450					

Assessor's Return of Taxable Real Property in the Village of Barkus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars	Assessed Value as Equalized by the County Board Dollars	Assessed Value as Equalized by the Minnesota Tax Commission Dollars
							True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars					
E.G. Jimmerson		Koop's Addition	1	2		66	351	447					
"			2			66	366	416	166			179	
"			3			66		66	20			26	
"			4			66		66	20			26	
"			5			66		66	20			26	
"			6			66		66	20			26	
Rita MacLa Mouse			7			66	863	928	352			372	
"			8			66	530	880	20			26	
"			9			66		66	20			26	
Warren A. Hill			10			66	926	992	376			397	
"			11			66	898	940	20			26	
"			12			66		66	20			26	
Valentine Imholte			13			66	905	971	368			388	
"			14			66	878	926	20			26	
"			15			66		66	20			26	
A.O. Miller			16			66	1040	1106	420			442	
"			17			66	1000	1058	20			26	
J.W. Bailey			18		Less S32.5' of	66		66	20			26	
E.G. Jimmerson			18		S32.5' of	66		66	20			26	
Mary Congrove			19			66		66	20			26	
"			20			66		66	20			26	
						1320	4115	5135	1982			2168	
						1000	3956	4956					

8 Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
E. M. Strong		Koopi Addition	21	2		66	208	274	100			110
A. O. Miller			27			66	208	274	20			26
"				3		178	94	272	92			111
Effie Lester			1	4		66	90	156	20			26
A. O. Miller			2			66		66	20			26
"			3			50	239	289	168			116
Jefferson P. & Margaret A. Saunders			4			40		40	16			21
"			5			36	250	286	108			116
"			6			30	240	270	12			16
C. H. Kelley			7			30		30	12			16
"			8			30	250	280	108			116
"			9			30	240	270	12			16
H. E. Stout			10			30		30	12			16
W. G. Miller			11			30		30	12			16
J. H. Koop			12			30		30	12			16
					863	1846	1904	664				764

Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board
A. O. Miller		Koopi Addition	32	4		33		33	11			13
Arnon Zaffke			1	9		50	392	442	168			179
James A. Whittemore			2			50	380	430	16			21
"			3			50	406	456	172			183
A. O. Miller			4			40	390	430	16			21
"			5			66		66	20			26
"			6			66		66	20			26
"			7			66		66	20			26
"			8			66		66	20			26
"			9			66		66	20			26
"			10			66		66	20			26
"			11			66		66	20			26
"			12			66		66	20			26
					769	801	1570	542				625

10 Assessor's Return of Taxable Real Property in the Village of Baekus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	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, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
E. N. Strong		Original Plat	1	1		56.5	565		565	212		226
			2			5.0	50		50	20		26
			3			5.0	50		50	20		26
J. G. Gilberg			4			5.0	458	440	490	196		210
			5			5.0	50		50	20		26
Fred Clafflin			6			5.0	50		50	20		26
Lars Johnson			7			5.0	50		50	20		26
Herman Pennewitz			8			5.0	50		50	20		26
			9			5.0	913	880	931	372		392
E. P. Staede + A. O. Miller		7 1/2' of Lot 11 + Bal. of	10			3.8	38		38	12		16
			10			2.0	20		20	8		10
Baekus State Bank			12			5.0	50		50	20		26
A. O. Miller			13			1.31	1300		1408	560		593
Lda M. Palmer			14			1.00	520		800	240		260
Chas. N. Boyer			15			1.00	880		942	352		377
			16			1.31	1175		1306	492		522
			17			1.00	100		100	40		52
J. G. Gilberg			18			1.00	100		100	40		52
			19			1.00	100		100	40		52
			20			1.00	343		474	172		190
						1.00	230		430	172		190
						1.773	6073		7946	2876		3134
						1.330	5840		7190	2876		3134

Assessor's Return of Taxable Real Property in the Village of Baekus, County of Cass, Minn., for the Year 1928. 11

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	Sec. or Lot	Twp. or Block	Range	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
						Number of Acres	True and Full Value of Land Exclusive of Structures and Improvements	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, Improvements and Machinery	Assessed Value of Land Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
Arthur O. Miller		Original Plat	21	1		1.81	180		131	40		52
Anna Gier			22			1.80	406	370	537	196		210
M. B. Thomas			23			1.80	180		131	40		52
			24			1.31	130		131	40		52
Roy Esker			1	2		5.0	47	270	333	124		133
A. O. Miller			2			4.0	40		50	16		21
"			3			6.6	66		66	20		26
"			4			3.8	38		38	20		26
Roy Ralph Esker			5			5.0	50		50	16		21
			6			4.0	40	499	470	16		21
A. O. Miller			7			5.0	50	760	550	208		220
"			8			4.0	40		50	16		21
"			9			6.6	66		66	20		26
"			10			6.6	66		66	20		26
"			11			6.6	66		66	20		26
"			12			6.6	66		66	20		26
Frank Reynolds			13			1.31	905		1036	20		26
Irwin P. Williams			14			1.00	470		470	388		414
"			15			1.31	1888		1150	432		460
"			15			1.00	194		224	78		91
Arson P. Zoffke		Less 10 in. Lot 16 + 10 in. of	15			95	198		793	78		91
			15			1.31	447		582	214		234
			15			1.05	430		635	214		234
						1.350	3520		4870	1948		2168
						1.770	3661		5431			

14 Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
						Dollars	Cents		Dollars	Dollars			
Warren H. & Mary A. Kimball		Original Plat	1	5			66		58	20	26		
"			2				66		66	26	26		
Adah E. Miller			3				40		40	16	21		
"			4				40		40	16	21		
"			5				40		40	16	21		
Robt. Johnson			6				50		50	20	26		
"			7				66	381	347	128	139		
Pearl O. Hobbs			8				50	370	320	20	26		
"			9				50		50	20	26		
"		No. 1/2 of	10				33		33	10	13		
Everett S. Denning		So. 1/2 of	10				33		33	10	13		
"			11				50		50	20	26		
"			12				66	194	264	96	106		
Geo. N. Lycke		Except E. 125'	16				40	343	370	148	158		
"		" E 125'	17				40	330	370	16	21		
Backus Lbr. Co.			18				50	499	535	208	222		
John H. Hayes		E 125' of Lots 16 & 17					100	470	535	40	52		
							800	1311	2060	824	943		

Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928. 15

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS					
			Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
						Dollars	Cents		Dollars	Dollars			
J. A. Newman		Original Plat	1	6			66		541	607	228	243	
"			2				50		320	576	20	26	
"			3				66		66	20	26		
"			4				66		66	20	26		
Jessie D. Nowatt			5				66		66	20	26		
"			6				66		666	732	20	26	
"			7				50	240	670	276	293		
"		No. 20' of Lot 8 + 5' of	7				40		50	40	16	21	
C. D. Macey			7				66		574	677	254	271	
"			9				66		66	20	26		
"			10				66		66	20	26		
John E. Frame			11				66		66	20	26		
"			12				66		603	669	252	26	
Chas. H. Boyer			12				66	580	630	252	268		
"			13				66		66	20	26		
"			14				66		66	20	26		
"			15				66		66	20	26		
"			16				66		66	20	26		
"			17				66		66	20	26		
"			18				66		66	20	26		
"			19				66		66	20	26		
"			20				66		66	20	26		
							1000	2315	3316	1326	1486		

18 Assessor's Return of Taxable Real Property in the Village of Buckus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
Evangelical Luth. Emanuel Church		Original Plat	1	9		66			66	20		26
"			2			66			66	20		26
A. O. Miller			3			66			66	20		26
"			4			66			66	20		26
"			5			66			66	20		26
"			6			66			66	20		26
"			7			66			66	20		26
"			8			66			66	20		26
"			9			66			66	20		26
"			10			66			66	20		26
Anna D. Clinch			11			75	489		564	218		235
Pine Mt. Lodge 200 S.O.F. Buckus			12			75	470		545	30		39
Life Sycos		All that part of Govt Lot 4 lying n. of	1	7		199	270		469	164		189
						1053	759		1812			721
						800	730		1530	612		

Assessor's Return of Taxable Real Property in the Village of Buckus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
Jennie G. Bailey		Original Plat										
Arthur C. Miller & E. E. Griffith		148' x 140' So. of	13	2		367	5481		5848	2220		2339
Edith M. Bartholomew		148' x 40' So. of	12			105	5770		5875	32		42
Frank Reynolds		148' x 100' So. of	12			131	447		578	212		231
Jennie G. Bailey		125' x 162 1/2' So. of	12	3		100	430		530	672		716
Buckus Lbr. Co.		125' x 162 1/2' So. of	12			760	1531		1791	620		658
Chas. H. Boyer		All that part of Govt Lot 4, Sec. 30, 139, 20 lying n. of	1	5		164	1482		1646	260		281
J. A. Newman		83' x 174' No. of	18			131	550		681	36		47
Warren H. Kimball		75' x 140' No. of	24	6		140			190	32		42
Rollin Thorpe		75' x 140' No. of	1			105			105	120		141
Mona Jensen		75' x 150' No. of	12	7		80			80	30		39
H. A. Courtney		140' x 143' So. of	7	9		197	156		353	296		323
H. H. Kimball			10			150	150		300	200		230
Ida M. Palmer			11			28			28	232		263
Walter E. Cox			12			75			75	29		32
Clarence D. Mosey		So. 52' of 7 1/4' of	12			140	624		764	296		323
Jacob A. Gilbert		1/4' of	10			262	310		572	200		230
		1/2' of - less So. 52'	11			200	300		500	200		230
		Less No. 100'	12			260	380		640	232		263
		100' S. thence E. to N. Sec. line and N. 100' to	12			79			79	29		32
		line of Blk. 13, thence N. following N. line of	12			131	310		441	160		177
		Block 13 to place of beginning	13			100			100	40		52
J. E. & Bertha Krake			13			131	707		838	312		335
			13			100	580		680	272		294
			14			262	499		761	272		304
						200	480		680			654
						348	13191		16360	6042		
						2440	12640		15105			

Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, SUBDIVISION, Sec. or Lot, Twp. or Block, Range, Number of Acres, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Assessor's Return of Taxable Real Property in the Village of Beakus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

Ida Goslee

A. O. Miller

1056 800 980 750 1836 620

728

Assessor's Return of Taxable Real Property in the Village of Beakus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Table with columns: NAME OF OWNER, No. of School Dist., DESCRIPTION, ASSESSOR'S VALUATIONS (True and Full Value of Lands, Structures and Improvements, Total True and Full Value), EQUALIZED VALUATIONS (Assessed Value as Equalized by Board of Review, Assessed Value as Equalized by the County Board, Assessed Value as Equalized by the Minnesota Tax Commission).

E. O. Tyrell

E. M. Olson

G. H. Cleverger

Nelly Hamman

North Commercial St. Bank

H. F. Altman

E. M. Olson

620 806 1570 1632 2190 876 2438

980

26 Assessor's Return of Taxable Real Property in the Village of Toskus, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
John Sils		50' x 150' N. W. Cor. of Blk. 366' x 366'				66	530		596	232		247
"		50' x 150' So. of above Lots 366' x 366'				66			86	20		26
J. A. Newman		100' x 150' So. of " " 366' x 366'				131	718		849	316		340
Gerald Sykes		166' x 150' " " 366' x 366'				131	499		630			
Katherine Oles Norton		216' x 366' " " 366' x 366'				262	1429		1691	668		716
						500	2170		3170	1468		
		Grand Total Platted				656	3297		3953	200		1581
						26686	63654		90540			36160

Assessor's Return of Taxable Real Property in the Village of Bachus, County of Cass, Minn., for the Year 1928.

UN Platted Real Estate—Assessed at ^{33 1/3} per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
			Sec. or Lot	Twp. or Block	Range	Number of Acres	True and Full Value of Lands Exclusive of Structures and Improvements	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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review
Jennie G. Bailey		Unplatted all that part of Lot 4 lying N. of Lake Side Drive	30	139	30				39			13
Leota Van Kirk		40' x 150' So. of Lot 6, Bldg 9				14			26			84
American Grass Turf Co.		50' x 150' of E 1/2 of N 1/2	21			17	540		590			206
"		150' x 500' of E 1/2 of N 1/2				172	1100		1233			444
H. D. Coffland		9.08 A. of N 1/2 of N 1/2				x 908	3524	147 (Co. Bd.)	320			557
Ole Foss		176' x 366' of N 1/2 of N 1/2				146	500		834			293
G. O. Miller		1790' x 390' less 150' x 500' + 50' x 150' of E 1/2 of N 1/2 + less 50' x 100'				x 1402	544	251 (Co. Bd.)	579			374
H. E. Cox		176' x 483' less 50' x 150' of N 1/2 of N 1/2				1	33		50	330		136
Arnon Zaffke J.M. Reimann		50' x 150' of N 1/2 of N 1/2				95	40		40	440		167
H. D. Coffland		E 1/2 of N 1/2 less plat + dedded portion of Reg. Pt. of Way				x 29	1124	235 (Co. Bd.)	490			395
G. O. Miller		N 1/2 of N 1/2 on Lot 1				x 850	330 + 13 (Co. Bd.)		200			110
"		S 1/2 of N 1/2 on Lot 2				x 2690	1043 + 273 (Co. Bd.)		400			348
Arnon Zaffke		S 1/2 of S 1/2	29	139	30	40	1240		800			413
Hensburg Potato Co.		50' x 100' of E 1/2 of N 1/2	31			12	25		756			265
		Grand Total Unplatted				13306	919		2570	6040		3785

