

ASSESSMENT & TAX LIST

Vil. of Nema

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

County, Minn.

*Beard Benton* Assessor of the Village of *Bena* April 27,

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1939, 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.

County Auditor

*D. C. Johnson*

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes of 1927.)

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, in Sec. 1989. . . .

1. Every person of full age and sound mind, being a resident of this state, shall list all his money, credits, bonds, shares of property of such company or corporation is not assessed in this state, . . .

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited in the name of any other 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, . . .

Sec. 1996. Farm property of agriculturists. When the owner of a tract of land, or a receiver, by such receiver, whose name is in the title of a tract of land, . . .

Sec. 2005. Elevators, etc., on railroad. All elevators and warehouses, . . .

Sec. 2016. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of listing at the time of his death. . . .

Sec. 2018. Where listed in case of doubt. In case of doubt as to the county in which real property shall be listed, . . .

Sec. 1997. False statements regarding taxes. Every person who, in making any statement, oral or written, which is required or required under oath, the assessor may list the property of such person, . . .

Sec. 2002. Failure to obtain list. In case of failure to obtain a statement of the value of such property, and assess the same, . . .

Sec. 1997. Assessor. Any assessor, . . .

Sec. 1998. Classification of Property. All real and personal property subject to a general property tax and not subject to any special tax, . . .

Class 1. Iron ore whether mined or unmined shall consist of the iron ore, . . .

Class 2. Live stock, poultry, all agricultural products, except as herein provided, . . .

Class 3. All platted real estate, except as provided by class one (1) and class two (2), . . .

Class 4. All property not included in the preceding classes shall be assessed at the full and true value thereof.

For the purpose of determining salaries of all officials based on the amount of the tax, . . .

Village of Bena

Sec. 1986. Mason's Minnesota Statutes, 1927. 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. . . .







For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.  
**Assessor's Return of Taxable Real Property in the** \_\_\_\_\_ **of** \_\_\_\_\_ **, County of** \_\_\_\_\_ **, Minn., for the Year 1939.**

FORM 34

Platted Property Assessed at 40 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 25 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range		Number of Acres	True and Full Value of Land	STRUCTURES & IMPROVEMENTS	True and Full Value of Buildings and Other Structures	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C	Assessed Value of Remainder at 33 1/3 per cent Class 3 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

**Auditor's Office, Cass County, Minnesota.**

I, J. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village of Bena in said County for the year 1939.

Witness my hand and official seal this 31 day of December, 1939.

J. C. Peterson  
County Auditor.

(SEAL)

**Treasurer's Office, Cass County, Minnesota.**

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village of Bena in said County for the year 1939, as specified above, and amounting to \$1,264.79 Twelve hundred, sixty four and 79/100 DOLLARS.

H. J. McKewon  
County Treasurer.

**Office of County Treasurer, Cass County, Minnesota.**

January 6 1941

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Village of Bena in said County, for the year 1939, 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 Fourth Paid," "One Half Paid," "Three-Fourths 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.

H. J. McKewon  
County Treasurer.

**Auditor's Office, Cass County, Minnesota.**

January 6 1941

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village of Bena in said County, for the year 1939, and that I have compared the said list with the statements received for by said County 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, remain unpaid, is delinquent for said year.

L. C. Peterson  
County Auditor

(SEAL)



Assessor's Report

FORM 314

NAME OF OWNER

Levied in the Village of Bena

TABULAR SCHEDULE OF VALUATIONS,

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES					RATE OF COUNTY TAXES												RATE OF TOWN, CITY OR VILLAGE TAXES											
		Dollars	Dollars	Dollars	Dollars	Dollars	State Rev.	State Sch'l	Techn. Sch'l	State Rev. Fund	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Pwr.	Co. Bond and Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	Town Drwg.	Town State Loan	Town Bldg.	Town Fire	Town Patrol	Total Rate of Town, City or Village Tax										
Un	2240	484	7046	1125	865	10	1.23	34	370	363	6.37	27.8	1.64	19.11	15.63	4.87	934.820									20									

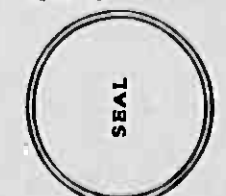
RATES AND TAXES  
Cass County, State of Minnesota.

RATE OF SCHOOL TAXES										TAXES LEVIED									
LOCAL MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES					LOCAL MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS					ALL OTHER TAXES				
Local Mill	Special	Sch'l State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	Local Mill	Special	State Loan	Town School Tax	FUNDS	AMOUNTS	Local Mill	Special	State Loan	Town School Tax	FUNDS	AMOUNTS		
1.15	1.30	1.15	1.15	3.15	1.26	1.15	1.30	1.15	1.15	1.15	1.15	1.15	1.30	1.15	1.15	1.15	1.15	1.15	
										State Revenue	431								
										State School	482								
										Teachers' Insurance and Retirement Fund	133								
										Adm. Non-Sch.	1451								
											1473								
										County Revenue	1719								
										County Road and Bridge	19197								
										County Road and Bridge	1463								
										County Poor	16540								
										County Road and Interest	13578								
										County Old Age Assistance	17871								
										Town Revenue	17310								
										Town Road and Bridge									
										Town Mill Drugging									
										Town State Loan									
										Town Building									
										Town Fire Patrol									
										School Local Mill	865								
										School Special	25739								
										School State Loan	4327								
										School Building	4327								
										School	4501								
										Money and Credits	672								
										TOTAL	126479								

Total Levy, \$ 1,264,79 Book Footings, \$ 1,264,79

I, L. C. 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 Village of Bena in said County, year A. D. 1939.

Witness my hand and official seal this 21 day of December, A. D. 1939.



County Auditor



Assessor's Report

FORM 316

NAME OF OWNER

Collection of Taxes of 1939, *Village of Bena*, Cass County, Minnesota.

FUNDS	March Settlement 1939	June Settlement 1939	Nov. Settlement 1939	Am't Collected from Nov. 19 to First Monday in Jan. 1939	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY				
State Special	354	675											
Teachers' Ins. and Ret. Fund	559	387											
County Revenue	2165	4121											
County Road and Bridge	165	314											
County Poor	1865	3551											
County Bond and Interest	1525	2904											
County Old Age Assistance	1451	2763											
Town Revenue	1952	3716											
Town Road and Bridge													
Town 1 Mill Dragging													
Town State Loan													
Town Building													
Town Fire Patrol													
School Local 1 Mill	98	185											
School Special	2928	5283											
State Loan School	488	928											
School <i>Deficiency</i>	488	928											
School <i>Building</i>	507	966											
Money and Credits	672												
TOTALS	15217	26721											
SCHOOL DISTRICTS	MARCH SETTLEMENT		JUNE SETTLEMENT		NOVEMBER SETTLEMENT		FORFEITED SETTLEMENT		NOVEMBER TO JANUARY		Total Collected	Balance Due	
School District No.	Local Mill	Special	Total	Local Mill	Special	Total	Local Mill	Special	Total	Local Mill	Special	Total	
64-507	98	2928	4509	185	5283	928			928			928	
	488		488	966		966						966	
TOTALS	605	2928	976	4509	185	5283	928		928			928	







































Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION (Lot, Block), ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, etc.), EQUALIZED VALUES, and SOLD FOR TAXES.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and various settlement/penalty columns.







































































Assessment Roll and Tax List of Platted Real Property in the Village of Sena  
Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33 1/2 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), No. School District, Indicate Homestead, ASSESSOR'S VALUATION (True and Full Value of Land, Structures & Improvements, etc.), EQUALIZED VALUES, SOLD FOR TAXES.

State of Minnesota (Contr. to Felix Stangel) 1  
" " " " 2  
" " " " 3  
" " " " 4  
" " " " 5  
Gustaf A. Lind Ernest Fleming 6  
" " " " 7  
" " " " 8  
" " " " 9  
" " " " 10  
" " " " 11  
Annie Fallfather - Paproskova 12  
" " " " 13  
State of Minnesota 14  
" " " " 15  
" " " " 16  
" " " " 17  
" " " " 18  
" " " " 19  
" " " " 20

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

2 29 01 30 6  
2 29 01 30 7  
2 29 01 30 8  
2 29 01 30 9  
2 29 01 30 10  
2 29 01 30 11  
38 545 24 569 12  
2 29 01 30 13  
52 748 31 779























