

ASSESSMENT BOOKS

1928

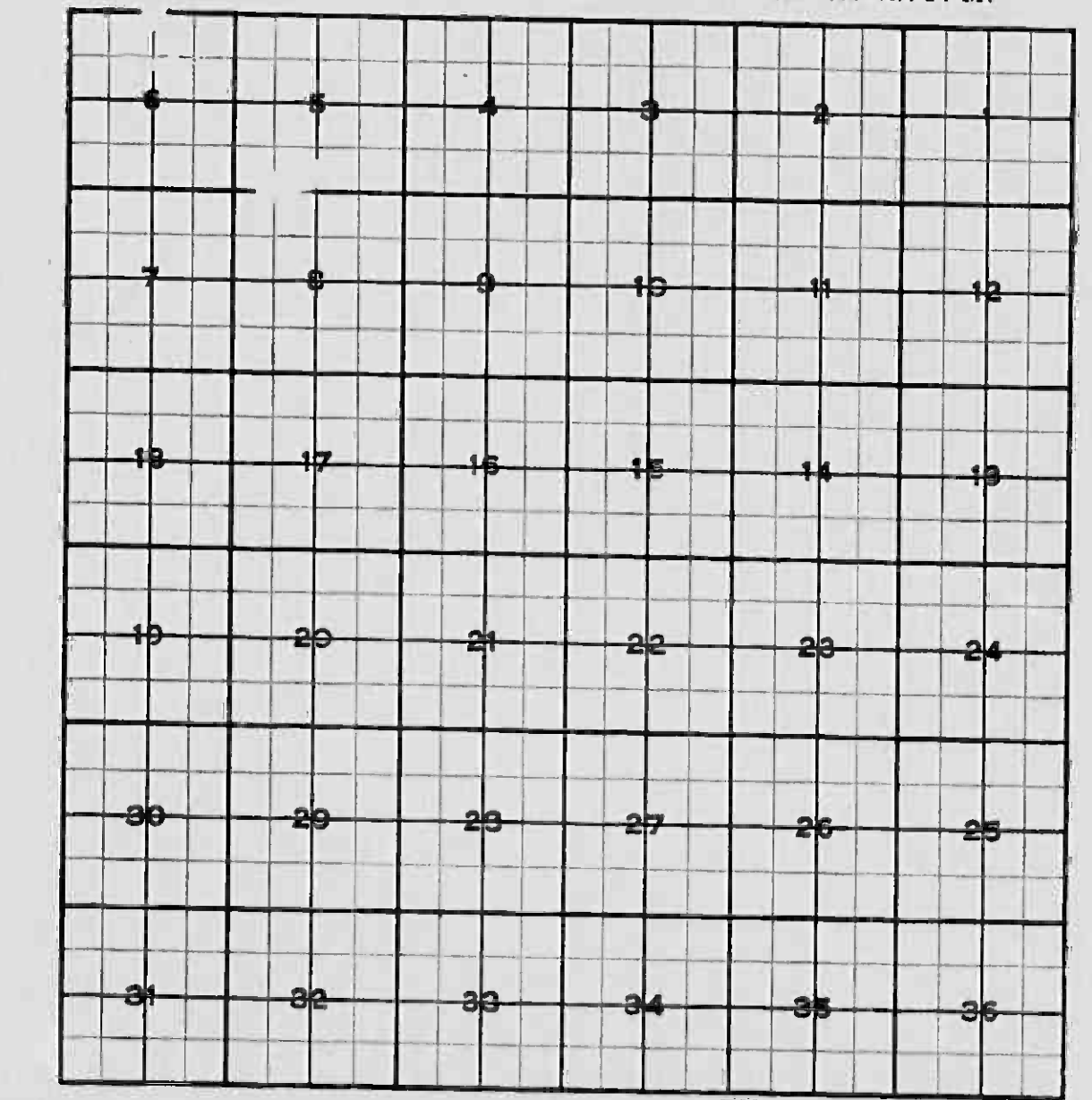
Village of Bena

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

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For Convenience of Auditor in Showing Boundaries of School Districts.
Village of Bena (Unorganized School District)
 Township No. _____ Range No. _____ Mer. P. M. _____



0541

PLAIED

0507A

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

APR 23 1928

1928

CASS County, Minn.

Assessor of the Village

IN THE COUNTY AFORESAID:

County Auditor.

of Bena

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 in this state 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.

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 or attorney, or on account of, any other person, company or corporation, and all 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 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, towards of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Personal property. 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 property of a merchant or of a manufacturer shall be listed in the 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 district and of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed from the boards 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 farm is situated in several towns or districts it shall be listed and assessed in the town or 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 as personal property in the town or district where situated, 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. Personal property of electric light and power companies having a fixed situs in any city, village or borough in this state shall be listed and assessed where situated without regard to where the principal place of business of said company is located.

Chap. 306. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property having a fixed situs outside the corporate limits of a city, village or borough in this state shall be listed and assessed by the principal place of business of 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 minor 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 in the hands of an assignee or receiver 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, removing from one county to another, shall be listed and assessed on July 1, and shall be listed and assessed on May 1, if he shall upon this date from another place moving into this state from another place 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 equalization; and if between different counties, or places 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 verified statement of all personal property owned by him on May 1 of the current year, in the manner and under the control which in like cases is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity; but no statement shall be required to include in his statement any share of the capital stock of any company or corporation 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 shall be of 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 per-

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 required, he shall sign and deliver to the person assessed a copy of the statement showing 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, or other building, 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 authorized by law to be made as a basis of imposing or reducing any tax or assessment, or who states with intent to defraud, any false matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1913. Classification of Property. What percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu 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 and assessed at fifty (50) per cent of its true and full value. If 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 value of the ore, shall be classified and assessed in accordance with the provisions of class three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore, shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

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 shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by classes three "a" (3a), stocks or merchandise of all sorts, together with the furniture and fixtures used therewith, including all tools, implements and machinery whether fixtures 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 true and full 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
County Auditor of CASS

W. H. Galen

being first duly sworn, says that he is the

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 Bena

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 Bena 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. A. Olson

Deputy Co. Auditor

CASS County, Minn.

W. H. Galen

for the year or years therein

specified for the year or years therein

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.

6 Assessor's Return of Taxable Real Property in the Village of Bena, 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	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	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
Lewis Sather Ernest Flemming		Unplatted NW 1/4 76 1/4 sec 34 Twp 145 R 28 + 80' x 677.33' of S 1/2 of 76 1/4	34	145	28	10 1/4	93		93	17	31		
						7	65	110	175	45	58		
						17 1/4	158	110	268	62			
		Grand Total Unplatted				24 25	85	100	184	74			
						24 25	2473	3215	4748				
							1337	2068	3405	1133		1582	

Assessor's Return of Taxable Real Property in the Village of Bena, 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	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS		
							True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	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
Thomas Sheehy		Platted	1	1			76	2650	2726	1080		1090	
"		"	2				76		76	20		30	
"		"	3				76		76	20		30	
"		"	4				76		76	20		30	
"		"	5				76	208	258284	103		114	
"		"	6				76	120	170196	68		78	
"		"	7				76		76	20		30	
"		"	8				76		76	20		30	
James Costello		"	9				76	71	121147	48		59	
Mrs. Emily Costello		"	10				76	570	668	226		266	
Ired Crow		"	11				76		76	20		30	
"		"	12				76		76	20		30	
Edwin L. Hawkinson		"	12				76		76	20		30	
"		"	2				76	368	520	187		208	
Wm H. Quinn		"	3				76		76	20		30	
"		"	4				76	767	843	327		337	
"		"	5				76		76	20		30	
"		"	6				76		76	20		30	
"		"	7				76		76	20		30	
"		"	8				76		76	20		30	
							1000	4774	5774	2309		2512	
							1520	1725	2309				

8 Assessor's Return of Taxable Real Property in the Tillage of Bena, 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	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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
Bena Townsite Co.		Platted	9	2			38		38	10	15			
"			10				38		38	10	15			
J. Co. Johnston			11				16	637	737	295	346			
Bena Townsite Co.			12				16		16					
"			13				23		23	6	9			
"			14				23		23	6	9			
"			15				23		23	6	9			
"			16				23		23	6	9			
"			17				23		23	6	9			
"			18				23		23	6	9			
"			19				23		23	6	9			
"			20				23		23	6	9			
"			21				23		23	6	9			
"			22				23		23	6	9			
"			23				23		23	6	9			
School			24				23		23	6	9			
			1	3	3									
			2											
			3											
			4											
							504	437	1141	387	454			
							330	67	967	387				

Assessor's Return of Taxable Real Property in the Tillage of Bena, 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	Number of Acres	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			
							True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land 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
School		Platted	5	3										
"			6											
"			7											
"			8											
"			9											
"			10											
"			11											
"			12											
"			13											
"			14											
"			15											
"			16											
"			17											
"			18											
"			19											
"			20											
"			21											
"			22											

3 Columns

12 Assessor's Return of Taxable Real Property in the Village of Bena, 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 Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars
James Costello		Platted	15	5		8			2			3
"			16			8			2			3
"			17			8			2			3
Albin Hagan			18			8			2			3
"			19			8			2			3
"			20			8			2			3
"			21			8			2			3
"			22	2		15			2			3
"			23			15	182		192/97	77		79
"			24			15			18			6
Mrs. Rose McFarland			1	6		38			593	227		237
"			2			38	517		867			
Jos. Carpenter			3			30			30	8		12
"			4			38			20			
"			5			38	277		353	131		141
Frank Maine, Jr.			6			30			30	8		12
"			7			38			289			
"			8			30			276	110		116
Morris O'Brien			9			38			30	8		12
"						28	202		270			
						419	1429		1843			96
						215	1217		1432			738
									1457	604		
									1704	682		

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928. 13

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 Land Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value as Equalized by Board of Review Dollars
Bena Townsite Co.		Platted	10	6		30			8			12
"			11			30			8			12
Jake Mahr			12			15			4			6
Bena Townsite Co.			13			15			4			6
"			14			15			4			6
"			15			15			4			6
"			16			15			4			6
"			17			15			4			6
"			18			15			4			6
"			19			15			4			6
Mrs. Rose McFarland			20			15			4			6
"			21			15			4			6
"			22			15			4			6
"			23			15			4			6
"			24			15			4			6
J. Berker			1	7		15			4			6
"			2			15			4			6
Bena Townsite Co.			3			30			8			12
"			4			30			8			12
"			5			30			8			12
						375			100			150

14 Assessor's Return of Taxable Real Property in the Village of Bena, 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 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	Assessed Value as Equalized by the County Board
G. H. Cochran		Platted	6	7			38			38				15
Louis Witkopdy			7				38	680		718			282	287
Bena Townsite Co.			8				30			30			12	
"			9				30			30			12	
"			10				30			30			12	
"			11				30			30			12	
J. G. Gulden			12				38			38			15	
"			13				38			38			15	
"			14				38	293		369			137	148
"			15				38			38			15	
Effie Kidd			16				30			30			12	
"			17				30			30			12	
Joe R. Quinn			18				30			30			12	
"			19				30			30			12	
"			20				30			30			12	
J. E. Johnston			21				38			38			15	
James D. Middleton			22				38	372		448			179	
Harry C. Davis			23				38			38			15	
Joe D. Middleton			24				38	95		120 1/3			53	
							650	1440		2090			835	
							430	1440		1870			748	

Assessor's Return of Taxable Real Property in the Village of Bena, 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.	SUBDIVISION	DESCRIPTION			ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			
			Sec. or Lot	Twp. or Block	Range	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	Assessed Value as Equalized by the County Board
Julia Daigle		Platted	1	8			38			38			15	
"			2				38			38			15	
"			3				38			38			15	
"			4				38			38			15	
Bena Townsite Co.			5				30			30			12	
Fred Mason			6				30			30			12	
"			7				30			30			12	
"			8				30	472		402			81	
"			9				30			30			12	
"			10				30			30			12	
"			11				30			30			12	
"			12				38			38			15	
"			1	9			30			30			12	
"			2				30			30			12	
Bena Townsite Co.			3				30			30			12	
"			4				30			30			12	
"			5				30			30			12	
"			6				30			30			12	
"			7				30			30			12	
"			8				30			30			12	
							650	1440		2090			835	
							430	1440		1870			748	

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 Land and Improvements	STRUCTURES AND IMPROVEMENTS	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
<u>Bena Townsite Co.</u>		<u>Platted</u>	9	9		30			30			
"			10			30			30			12
"			11			30			30			12
"			12			38			38			12
"			1	10		20			20			15
"			2			23			23			12
"			3			15			15			9
"			4			23			23			9
"			5			23			23			9
"			6			23			23			9
"			7			23			23			9
"			8			23			23			9
"			9			23			23			9
"			10			23			23			9
"			11			23			23			9
"			12			30			30			12
<u>Mary A. Lyons</u>			13			38			38			12
"			14			38			38			12
						494			494			361
						325	475		407	295		361

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 Land and Improvements	STRUCTURES AND IMPROVEMENTS	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
<u>Mary A. Lyons</u>		<u>Platted</u>	15	10		23			23			9
"			16			23			23			9
"			17			23			23			9
"			18			23			23			9
"			19			23			23			9
"			20			23			23			9
<u>Bena Townsite Co.</u>			21			23			23			9
<u>Chas. Seelye</u>			22			23			23			9
<u>Walter Seelye</u>			23			23	286		326	130		139
"			24			38			38			139
"			1	11		38			38			139
<u>Bena Townsite Co.</u>			2			23			23			9
"			3			23			23			9
"			4			23			23			9
<u>Henry O. Jones</u>			5			23			23			9
<u>Bena Townsite Co.</u>			6			15			15			6
"			7			15			15			6
"			8			15			15			6
"			9			15			15			6
						435	663		1098	398		437
						285	663		948	379		437

18 Assessor's Return of Taxable Real Property in the Village of Bena, 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 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	Assessed Value as Equalized by the County Board
Bena Townsite Co.		Platted	10	11		15			15			6	
Rose McFarland			11			15			15			6	
Bena Townsite Co.			12			23	201		224			6	
"			13			23	195		218			90	
"			14			15			15			87	
"			15			15			15			6	
"			16			15			15			6	
"			17			15			15			6	
John Becker Jr.			18			15			15			6	
"			19			15			15			6	
"			20			15			15			6	
"			21			15			15			6	
"			22			105	207		212			89	
"			23			15			15			6	
Bena Townsite Co.			1	12		23			23			9	
"			2			12	105		128			61	
"			3			12			12			5	
John Becker Jr.			4			12			12			5	
Bena Townsite Co.			5			12			12			5	
						914	708		916			410	
									365				

Assessor's Return of Taxable Real Property in the Village of Bena, 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 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	Assessed Value as Equalized by the County Board
Bena Townsite Co.		Platted	6	12		9			9			2	
"			7			9			9			4	
"			8			9			9			4	
"			9			9			9			4	
"			10			9			9			4	
"			11			9			9			4	
"			12			9			9			5	
"			13			9			9			3	
"			14			9			9			3	
"			15			9			9			3	
"			16			9			9			3	
"			17			9			9			3	
"			18			9			9			3	
"			19			9			9			3	
"			20			9			9			3	
"			21			9			9			3	
"			22			9			9			3	
"			23			9			9			3	
"			24			9			9			3	
						162			162			39	
						104			104			65	

34 Assessor's Return of Taxable Real Property in the Valley of Bena, 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 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	Assessed Value as Equalized by the County Board
Bena Townsite Co.		Platted	20	30		7.00			7.00				3
"			11			1.00			1.00				3
"			12			1.00			1.00				3
"			13			1.00			1.00				3
"			14			1.00			1.00				3
"			25			1.00			1.00				3
"			16			1.00			1.00				3
"			17			1.00	150		1.00	117	44	47	3
"			18			1.00			1.00				3
"			19			1.00			1.00				3
"			20			1.00			1.00				3
"			21			1.00			1.00				3
"			22			1.00			1.00				3
Henry Desmond			23			1.00	49		1.00	22			3
"			24			1.00			1.00				3
Bena Townsite Co.			1	31		1.00			1.00				3
"			2			1.00			1.00				3
"			3			1.00			1.00				3
"			4			1.00			1.00				3
						15.00	150		16.50	98	103	118	

Assessor's Return of Taxable Real Property in the Valley of Bena, 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 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	Assessed Value as Equalized by the County Board
Bena Townsite Co.			5	31		1.00			1.00				3
"			6			1.00			1.00				3
"			7			1.00			1.00				3
"			8			1.00			1.00				3
"			9			1.00			1.00				3
"			10			1.00			1.00				3
"			11			1.00			1.00				3
"			22			1.00			1.00				3
"			13			1.00			1.00				3
"			14			1.00			1.00				3
"			15			1.00			1.00				3
"			16			1.00			1.00				3
"			17			1.00			1.00				3
"			18			1.00			1.00				3
"			19			1.00			1.00				3
"			20			1.00			1.00				3
"			21			1.00			1.00				3
"			22			1.00			1.00				3
"			23			1.00			1.00				3
"			24			1.00			1.00				3
						16.00			16.00	2	40	60	

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS					
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars	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		
Amount Brought Forward from Page 7			1000	1725		2725							
	8		330	630		960							
	9			Exempt									
	10		120	806		926							
	11		110			110							
	12		275	1247		1522							
	13		250			250							
	14		430	1540		1970							
	15		425	616		1041							
	16		325	413		738							
	17		285	661		946							
	18		208	708		916							
	19		104			104							
	20		100			100							
	21		194	586		780							
	22		234	1074		1308							
	23		235	878		1113							
	24		113			113							
	25		110	273		383							
Page Total			4818	11157		16065							

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS				EQUALIZED VALUATIONS			REMARKS					
	Acres	100ths	True and Full Value of Lands Exclusive of Structures and Improvements Dollars	STRUCTURES AND IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently attached to Real Estate Dollars	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		
Amount Brought Forward from Page 26			133	320		453							
	27		218	521		739							
	28		115	314		429							
	29		110	129		239							
	30		95			95							
	31		100	110		210							
	32		95	255		350							
	33		95			95							
	34		95	150		245							
	35		100			100							
	36		170	313		483							
	37		103	265		368							
Page Total			1429	2377		3806							
Grand Total			6277	13534		19811							

13534
+ 1234

14668

3806
+ 1236

5042