

ASSESSMENT BOOK

FOR THE YEAR

1941

Village of Benson

CASS COUNTY, MINN.

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

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

1941.

APR 23

County, Minn.,

CASS

Ernest Weston, Assessor of the Village of Bena

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village

for the year 1941, 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.

J. R. Peterson, County Auditor.

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, shall be taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. 1. A Personal Property shall be listed and assessed annually with reference to the year in which it is acquired, and this year shall be the year for the return assessing it in the manner following:

1. Every person of full age and sound mind, being a resident of this State, shall list and assess his personal property, real and personal, in the manner following: (a) Real property shall be listed and assessed on the first day of January in each year, and the personal property of such company or corporation is not assessed until the first day of January in the year following.

2. His real estate shall be listed and assessed in the name of the person owning it, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation, and all other personal property shall be listed and assessed in the name of the person owning it, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

3. The property of a minor child or insane person shall be listed and assessed in the name of the person having such property in his custody, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

4. The property of a corporation shall be listed and assessed in the name of the corporation, and in the name of its president, secretary, or other officer thereof.

5. The property of a body politic or corporate, by its proper agent or officer thereof.

6. The property of a firm or company, by a partner or agent of any railroad company which are not in good faith owned, operated and controlled by the state, or by a partner or agent of any other person, company, or corporation, shall be listed and assessed in the name of the person owning it, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

7. The property of a partnership shall be listed and assessed in the name of the partnership, and in the name of its partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

8. The property of a trust shall be listed and assessed in the name of the trustee, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

9. The property of a decedent shall be listed and assessed in the name of the decedent, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

10. The property of a testator shall be listed and assessed in the name of the testator, and in the name of his partner, joint tenant, or other co-owner, or of any other person, company, or corporation.

Sec. 1985. 1. Every person required to list and assess his personal property shall file a verified statement of all personal property in his possession or under his control which by law is required to be listed and assessed, and such statement shall be filed with the assessor, and in any other capacity, but not later than the first day of January in each year.

2. The assessor shall examine the statement and the return, and view the same and the property, and if he is satisfied that the statement is correct, he shall file a return of the same, and if he is not satisfied, he shall file a return of the same, and if he is not satisfied, he shall file a return of the same.

3. The assessor shall examine the statement and the return, and view the same and the property, and if he is satisfied that the statement is correct, he shall file a return of the same, and if he is not satisfied, he shall file a return of the same.

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12. The assessor shall examine the statement and the return, and view the same and the property, and if he is satisfied that the statement is correct, he shall file a return of the same, and if he is not satisfied, he shall file a return of the same.

Village of Bena, Cass

Vil. of Berna - Unorg. Sch. Dist.

For Convenience of Auditor in Showing Boundaries of School Districts

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

	1	2	3	4	5
	7	8	9	10	11
	13	14	15	16	17
	19	20	21	22	23
	25	26	27	28	29
	31	32	33	34	35
	37	38	39	40	41
	43	44	45	46	47
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Assessor's Report on Tree Bounty in the Town of _____ County of _____, Minnesota, 1941.

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

I hereby certify this to be a true statement of the extent and condition of Groves and Lines of Trees in said Town and County, as ascertained by examination as provided by Section 6250, of Mason's Minnesota Statutes, 1927.

ASSESSOR

1941

Dated

VILLAGE OF BENA

NAME	LOT	BLOCK	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
GEO. W. Denny	11	✓ 1	no	25		25	10
O. E. Denny	12	✓ 1	no	25		25	10
Agnes Stephens	16	✓ 7	yes	15		15	4
Mrs. Ray Gardner	17	✓ 7	yes	15	50	80	20
"	18	✓ 7	"	15			
John J. & Florence Gielen	19	✓ 7	"	15		15	4
O. J. Shepard	5	✓ 17	no	10		10	4
"	6	✓ 17	no	10		10	4
Andrew Stengel	1	✓ 31	yes	5	56	76	19
"	2	✓ 31	"	5			
"	3	✓ 31	"	5			
"	4	✓ 31	"	5			

INCREASE OR DECREASE in Value of Property

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

FORM 2

To be assessed as of May 1, 1941.

es Thereon

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 Village of Bena, County of Cass, Minn., for the Year 1941.

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 3a.)

Unplatted Property Assessed at 33 1/3 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		
		Sec. or Lot	Twp. or Block	Range	Number of Acres of Land (Acres 100ths)		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & 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 Homesteads up to \$4,000 at 20% Class 3a	Assessed Value of Remainder at 33 1/3 per cent Class 3	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
Denny, Geo. W.	un.	11	1			no	25			25		10	10	✓	
Denny, O. E.	"	12	1			"	25			25		10	10	✓	
Gielen, John J. & Florence	"	19	7			yes	15			15	4	4	4	✓	
Shepard, O. J.	"	5	17			no	10			10	4	4	4	✓	
Stengel, Andrew	"	6	17			"	10			10	4	4	4	✓	
Stengel, Andrew	"	1	31			yes	5	56		76	19	19	19	✓	
"	"	2	31			"	5								
"	"	3	31			"	5								
"	"	4	31			"	5								
Agnes Stephens	"	16	7			"	15			15	4	4	4	✓	

VILLAGE OF BENA

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Building

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

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAME LOT BLOCK INDICATE FREE & FULL VALUATION ASSESSED
HOMESTEAD LAND BUILDINGS TOTAL VALUE

GEO. W. Denny	11	✓	1	no	25	25	19
G. E. Denny	12	✓	1	no	25	25	10
Agnes Stephens	16	✓	7	yes	15	15	4
Mrs. Ray Gardner	17	✓	7	yes	15	50	80
"	18	✓	7	"	15		20
John J. & Florence Gielen	19	✓	7	"	15	15	4
O. J. Shepard	5	✓	17	no	10	10	4
"	6	✓	17	no	10	10	4
Andrew Stengel	1	✓	31	yes	5		
"	2	✓	31	"	5	56	76
"	3	✓	31	"	5		19
"	4	✓	31	"	5		

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Property in the Village of Bena, County of Cass, Minn., for the Year 1941.

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 30.)

Unplatted Property Assessed at 33 1/2 Per Cent of True and Full Value.
(Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 30.)

SUBDIVISION	DESCRIPTION OF PROPERTY			Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
	Sec. or Lot	Twp. or Block	Number of Acres of Land		True and Full Value of Land Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 30	Assessed Value of Remainder at 33 1/2 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
	11	1		no	25		25		10	10	✓	
	12	1		"	25		25		10	10	✓	
	19	7		yes	15		15	4		4	✓	
	5	17		no	10		10					
	6	17		no	10		10					
	1	31		yes	5	56	76	19		19	✓	
	2	31		"	5							
	3	31		"	5							
	4	31		"	5							
				"	15		15	4		4	✓	

To be assessed as of May 1, 1941.

Assessor's Return of Taxable Real Property in the

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

of County of Minn., for the Year 1941.

FORM 314

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 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

Table with columns: NAME OF OWNER, School District, DESCRIPTION OF PROPERTY (SUBDIVISION, Sec, Twp, Range, Lot Block, Acres, Indicate Homestead), ASSESSOR'S VALUATIONS (True and Full Value of Lands, STRUCTURES & IMPROVEMENTS, Total True and Full Value of Lands, Assessed Value of Homesteads, Assessed Value of Remainder, Total Assessed Value), EQUALIZED VALUATIONS (Total Assessed Value as Equalized by Board of Review, Total Assessed Value as Equalized by County Board, Total Assessed Value as Equalized by Department of Taxation).

ASSESSORS TAKE NOTICE: In Writing up your Personal Property Assessment, You will please follow form as indicated on this Sample Sheet

County of State of Minnesota, for the Year 1941.

Table for Personal Property Assessment with columns: CLASS 3-Continued (Stock, Shares, Farm Tools, Grain, Tractors, etc.), CLASS 3-A-Assessed at 10% of True and Full Value (Horses, Mules and Asses), CLASS 4-Assessed at 40% of True and Full Value (Elevators, Warehouses, Street Railway Cars, etc.). Includes sub-columns for years old and total assessed values.