ASSESSMENT & TAX LIST

Vil. of Benca

1938

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., 1938

Gerald Sutton 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 1938, 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. Brown

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Mason's Minnesota Statutes, 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. 1994. * * * 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 the property of which he is owner, or in which he has a share of joint stock or other companies or associations, situate in the 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 in his possession, or under his control, belonging to, 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, shall be listed by the trustee, 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. 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. 2012. Merchants and manufacturers. The personal property pertaining to the business 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 listed in the town or district where such lands are situated; and 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 the lands from which such logs and timber have been cut shall not be removed beyond the borders of this state until all such taxes are paid in full.

Sec. 2016. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside upon the farm, the place for listing and assessing shall be 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 1933. **Household Goods.** All household goods and furniture, including clocks, musical instruments, sewing machines, pianos, and other articles of use and value, 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. 2026. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures thereto, situated upon the land of any railroad company which are not in good faith owned, controlled, and operated independently 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. 2028. Personal property of electric light and power companies. Personal property of electric light and power companies having a fixed site 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. 212, Laws 1933. **Personal property of electric light and power companies situate in cities and villages.** Personal property of electric light and power companies having a fixed site outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the manner as provided by law.

Sec. 2034. 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. 2035. Persons under guardianship. The personal property of persons under guardianship shall be listed and assessed by the guardian, resident, and of every other person under guardianship, where the ward resides.

Sec. 2036. 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. 2037. Property moved between May and July. The owner of personal property moving into another county or district or district in another between July 1 and July 1, shall be assessed in district in which he is first called upon by the assessor. A person moving into this state from another state between the dates aforesaid, shall list the property owned by him on July 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 liable for tax of the current year in the county in another state.

Sec. 2038. Place for listing in case of doubt. In case of doubt as to the proper place for listing personal property or where it cannot be listed as in this chapter provided, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, by the county board of equalization of the county of residence, and when determined it either case shall be as binding as if fixed herein.

Sec. 2040. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, when demanded, a list of all the property, real and personal, owned by him on May 1 of the current year. He shall also make separate statements in like manner of all property owned by others and under his control which by this chapter it is required to be listed for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, or assignee, agent, partner, factor, or in any other capacity; but no person shall be required to hereto in his statement any share of the capital stock of any corporation, association, or company organized in the and return as its owner and property for taxation in this state.

Sec. 2039. Examination under oath. Whenever the assessor shall be of the opinion that the person liable to listing for taxation, or any other person, shall not have made a true statement, or made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list, and the assessor may take the testimony of any witness under oath, the witness may be the person under full examination, or his criterion according to the best judgment and information.

Sec. 2035. Failure to obtain list. In case of failure to obtain a list of personal property, the assessor shall ascertain the amount and value of such property, and shall assess the same at such amount as he believes to be the true value, and, if the property be assessed, 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 dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to obtain information, enter any dwelling, store, shop, office, house, building, or structure, and view the same and the property therein.

Sec. 10268. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by any law of this state or any lawful order made under any law or assessment, was shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

CHAPTER 85

Extra Session Laws 1937

Section 1. That Section 2c and Class 2c, as amended Statutes of 1927, Section 1905, Class 2c and Class 2c, as amended by Laws 1933, Chapter 319, be amended so as to read as follows:

"Class 2c. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "3" (3c) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof: Provided, that the first $2,000.00 full and true value of such real estate shall be exempt from taxation for school purposes and shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $1,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for all purposes and shall be valued and assessed at twenty and two value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 3c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof: Provided, that the first full value thereof in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of such tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for all purposes and shall be valued and assessed at twenty and two value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"Class 4c. All platted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class 4c and shall be valued and assessed at twenty-five (25) per cent of the true and full value thereof: Provided, that the first $4,000.00 full and true value of such tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for school purposes and shall be valued and assessed as provided for by class four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for all purposes and shall be valued and assessed at twenty and two value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

"For the purpose of determining minrtes of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, all real and personal property shall be figured at 20% 25% and 40% of the true and full value thereof respectively.

"Class 4. All property not included in the 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."

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 1937.

Approved July 23, 1937.

Section 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. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Minnesota Tax Commission* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four* dollars *per day for each day necessarily consumed in attending said meeting* and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury *upon the warrant of the county auditor.*

Bena Village — (Unorg Sch dist.)

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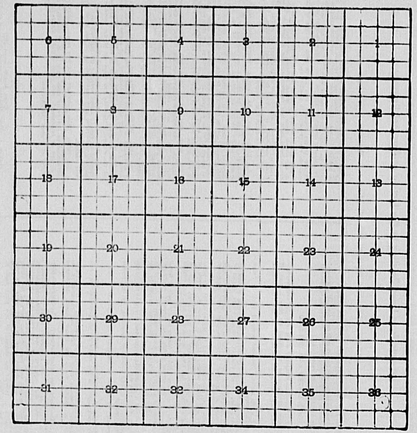
For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1938.

FORM 1— MILLER-DUTH COMPANY, SUPERIOR, WIS.

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 (Set Rows 4 Feet Apart each way)	Have the Trees each Been in Good Condition by Pruning & Cultivation, as have Said 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.

Dated ..... *1938.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1938.

NAMES OF OWNERS	Bushels of Wheat	Bushels of Flax	Bushels of Barley	Bushels of Oats	Bushels of Rye	Bushels of Corn	Bushels of Buckwheat	Bushels of all Other Grains	Total No. of Bushels of Wheat and Flax	★ Tax of ..... Mill per Bushel Dollars	Cts.	Total No. of Bushels of all Other Grains	★ Tax of ..... Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns.

Assessor's Return of Exempt Real Property in the Village of Bena County of Cass, Minnesota, for the Year 1938.

FORM 2 — THE DATE PRINT, MINNEA.

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	100ths	FOR WHAT PURPOSE USED	ASSESSOR'S 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 Affixed 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	REMARKS
New Dist. of Christian Missionary Alliance		9	1				Church	50	400		450	180	
" " "		10						50			50	20	
Unorganized School Dist.		all	3				School	600	2500		3100	1240	
Village of Bena		16	27				Community Hall	50	3500		3550	1420	
Diocese of Duluth		22-23-24	24				Church	30	400		430	172	
							Total	780	6800		7580	3032	

Assessor's Return of Exempt Real Property in the ..... of ..... County of ....., Minnesota, for the Year 1938.

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 10ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Structures and other Improvements (Dollars)	True and Full Value of Structures and Improvements Not Included in 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)	REMARKS

Form C

Auditor's Office, Cass County, Minnesota.

I, L. 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 1938.*

Witness my hand and official seal this 31st *day of* December, *1938.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, 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 1938, as specified above, and amounting to* $1296.00 *One thousand two hundred ninety six* 00/100 *DOLLARS*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 1 1940.

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 1938, 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 receipted 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.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

.....19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... of ..... in said County, for the year 1938, and that I have compared the said list with the statements receipted 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.

(SEAL) ..... *County Auditor.*

Assessor's Retu

FORM 2

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bena,

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	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures Dollars	Personal Property Dollars	Total Value of all Property Except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tuba Irr. & Ext. Fund Mills	Total State Rate State Tax Mills	Co. Rev. Mills	Co. R.&B. Mills	Co. Poor Mills	Co. Bond and Int. Mills	Old Age Assist. Mills	Mills	Mills	Total Rate of County Tax Mills	Town Rev. Mills	Town R.&B. Mills	1 Mill Drag. Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Mills	Total Rate of Town City or Village Tax Mills
1	2425		484	7338	1370	9142	33	33	4.19	4.19	1.16	5.5	1.96	4.19	1.16			6.86	20								20
TOTAL																											

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	RATE OF SCHOOL TAXES								TAXES LEVIED											
									LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS						ALL OTHER TAXES			
	Local 1 Mill Mills	Special Mills	Sch'l State Loan Mills	Def. Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of All Taxes Mills	Local 1 Mill	Special	Deficiency Building	State Loan	Total School Tax	FUNDS	Rate	AMOUNTS
1	1.16	5.5	5.5	5.5			31.5	1.1395	48	226	226	226	510	State Revenue	.33	1028
	1.31	5.5	5.5	5.5			46.5	1.3895	166	2975	4279	4507	4001	State School Teachers' Insurance and Retirement Fund	.33	107
														" Bldg	3.5	1434
														" Non-H	4.19	1149
														" H.	4.19	1981
														County Revenue		2290
														County Road and Bridge		1444
														County Poor		1407
														County Bond and Interest		1313
														County Old Age Assistance		1241.6
														Town Revenue		1825
														Town Road and Bridge		
														Town 1 Mill Dragging		
														Town State Loan		
														Town Building		
														Town Fire Patrol		
														School Local 1 Mill		314
														School Special		2601
														School State Loan		4271
														School Deficiency		4271
														School		4954
																12893.77
														Money and Credits		328
														TOTAL		12961.00

Total No. Levy 169.90 Total Levy, $ 12961.00 Book Footings, $ 12961.00

State of Minnesota, County of Cass, ss. I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct abstract showing the valuation of all the taxable property in the Village of Bena in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1928.

Witness my hand and official seal this 11 day of Sept. A. D. 1928.

L. C. Peterson, County Auditor.

SEAL

Assessor's Retu

FORM 8

NAMES OF OWNERS

Collection of Taxes of 1938, Village of Bena, Cass County, Minnesota.

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	453	750	1310	138					
State School	556	513	656	10					
Teachers' Ins. and Ret. Fund									
County Revenue	2471	4069	7148	752					
County Road and Bridge	171	282	494	52					
County Poor	1703	2819	4938	518					
County Bond and Interest	1593	2645	4622	486					
County Old Age Assistance	1466	2425	4240	446					
Town Revenue	2162	3578	6254	658					
Town Road and Bridge									
Town 1 Mill Dragging									
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	108	179	313	33					
School Special	3245	4966	9113	958					
School State Loan	540	894	1564	164					
School Refunding	540	894	1564	164					
School Building	562	931	1626	171					
Money and Credits	638	90							
TOTALS	16213	25055	43834	4580	6289	95971	33574	245	1296.00

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Sp. Co.	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Sp. Co.	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Sp. Co.	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Sp. Co.	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 7m.	108	3245	540	4993	179	4966	894	7864	313	9115	1564	14182	33	958	164	1550					
" " "	Def-540	Bd 562			Def-894	Bd 931			Def-1564	Bd 1626			Def-164	Bd 171							
" " "																					
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TOTALS	648	3245	1108	4993	1073	4966	1825	7864	1877	9115	3190	14182	197	958	335	1550					

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1938.

Sample Form for Guidance of Assessor — *HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: Hdths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: 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 Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	*15*	*NE¼*	*5*	*11½*	*32*	*160*		*Yes*	*5600*	*1200*		*6800*	*800*	*933*	*1733*			
O. J. Anderson		*SW¼*	*5*	*11½*	*32*	*160*		*No*	*5800*			*5800*		*1933*	*1933*			
Lester Howard		*SE¼*	*5*	*11½*	*32*	*160*		*No*	*6200*			*6200*		*2067*	*2067*			
George E. Warner		*N½ of NE¼*	*6*	*11½*	*32*	*80*		*Yes*	*2800*	*900*		*3700*	*740*		*740*			
Howard Elliott		*S½ of NE¼*	*6*	*11½*	*32*	*80*		*No*	*2800*			*2800*		*933*	*933*			
Oscar Johnson		*NW¼*	*6*	*11½*	*32*	*160*		*Yes*	*6000*	*2400*		*8400*	*800*	*1467*	*2267*			
Mary Cole		*E½ of SW¼*	*6*	*11½*	*32*	*80*		*Yes*	*2300*	*1200*		*3500*	*700*		*700*			
W. H. Benson		*W½ of SW¼*	*6*	*11½*		*80*		*No*	*3000*			*3000*		*1000*	*1000*			
A. R. Sylvester		*NE¼ of SE¼*	*6*	*11½*	*32*	*40*		*Yes*	*1600*	*1600*		*3200*	*577*	*100*	*677*			
Do.		*SW¼ of SE¼*	*6*	*11½*	*32*	*40*		*Yes*	*1200*			*1200*	*223*	*33*	*256*			
									37300	*7300*		*44600*	*3840*	*8466*	*12306*			

PROOF

Assessed Value of Homesteads, $3,840 x 5 equals - - $19,200

Assessed Value of Remainder, $8,466 x 3 equals - - $25,398

Total True and Full Value, $44,598

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land (Acres / 100's)	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Equal as per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	C. E. Denny		Se¼ Ne¼ lies platted portion 26 145-28				31.50		No	8	~~220~~ 200		~~228~~ 208		76 69	69		76	SOLD FOR TAXES
2	State of Minnesota		Nw¼ Se¼ " " " 16 " 4 acre						"	~~40~~			~~40~~		~~13~~	~~13~~			
3	James Costello		Sw¼ Sw¼ less 9 1 acres				32.17		"	30			30		10	10		10	SOLD FOR TAXES
4	Emily Costello		300' x 699' of Sw¼ Sw¼				4.83		"	20	~~220~~ 200		~~240~~ 220		80 73	73		80	SOLD FOR TAXES
5	Julius Witkopsky		2.2 acres of Nw¼ Sw¼				2.20		"	6			6		2	2		2	
6	"		3 acres of Sw¼ Sw¼				3		"	6			6		2	2		2	
7	Great Northern Ry. Co.		2.10 acres of Nw¼ Sw¼ (used as Station Grounds)				Exempt		"	~~10~~			~~10~~		~~3~~	~~3~~			
8	Cass Co. Road		1.25 acres of Sw¼ Sw¼				"		"	~~10~~			~~10~~		~~3~~	~~3~~			
9	Samuel Procopia		Ne¼ Ne¼ less platted portion 34 145-28				7.90		Yes	21			21		7	7		7	
10	State of Minnesota		Sw¼ Ne¼ less platted portion 34 145-28				2.7		No	~~6~~			~~6~~		~~2~~	~~2~~			
11	John A. Maxwell		10 acres of Nw¼ Ne¼				10.		No	30			30		10	10		10	
12	Sam Procopia		2 acres of Ne¼ Ne¼				2.		Yes	6			6	5	1	1		1	
13	" A. Potvin		3.3 acres of Nw¼ Ne¼ less 1 acre				3.30		"	9	220 200		229 200	149	~~220~~	147 ~~130~~		156	
14	"		32.2 acres of Sw¼ Ne¼				32.20		"	64			64	13		13		13	
15	"		2.7 acres of Ne¼ Ne¼				3.70		"	9			9	2		2		2	
16	"		6.10 acres of Sw¼ Ne¼				6.10		"	18	413 325		431 343	86 79	~~7~~	79		86	
17	"		6 acres of Sw¼ Ne¼				6.		"	18			18	4		4		4	
18	"		Part of Nw¼ Ne¼ less ½ acre				8.36		"	24			24	5		5		5	
19	A. Potvin		About 1.5 ac. of Nw¼ Ne¼ 34 145-28				1.50		No	3			3		1	1		1	SOLD FOR TAXES
20																			
							154.76			~~330~~ 274	~~1475~~ 1623		~~1810~~ 1747 892	~~100~~ ~~146~~ 267	~~81~~ ~~174~~ 188	~~533~~ 420		455	

	Valuations by School Districts as Equalized by Tax Commission: District No. 602 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 24.75 Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	76					94	44						98	PAID IN FULL	APR 5 1939	2899		98	✓							
2																										
3	10					124	06						130	2nd Half Paid	NOV 9 1939	6899									130	
4	80					99	46						103	1st Half Paid	JUN 24 1939	6899		51	✓	51	✓					
5	2					25	01						26	PAID IN FULL	AUG 23 1939											
6	2					25	01						26	PAID IN FULL	AUG 23 1939	7801				5	✓					
7																										
8																										
9	7					87	04						91	2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939	8187 3639		46	✓	45	✓					
10																										
11	10					124	06						130	PAID IN FULL	MAY 18 1939	3887		130	✓							
12	1					12							12	2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
13	156					1933							1933	2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
14	13					161							161	2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
15	2					25							25	2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939	8187 3639		16	24 ✓	16	55 ✓					
16	86					1066							1066	2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
17	4					50							50	1st Half Paid	OCT 4 1939 MAY 15 1939											
18	5					62							62	1st Half Paid	OCT 4 1939 MAY 15 1939											
19	1					12	01						13												13	
20																										
	455					5640	109						5749													

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100's	No. School District	Intestate Homestead	True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery (personally detached to Real Estate) (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	John A Maxwell		NW¼ NE¼ (unplatted portion)	34	145	28	8	14		No.	25			25	5	8	8	8		
2			less 13.300 & less 5.36 acres)																	
3	Lillian B Mathews		140' x 622.33' of S½ NE¼				7			Yes	21	8 95		103 46	21	19	19	21		SOLD FOR TAXES
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				
			Grand Total				15 14				46	35		121	17	8	27	29		
							169 90					87		128	21					

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 44.5 Mills ($ cts.)	State Tax on Non-Homestead 11 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	8					99	05						104
2													
3	21					260							260
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
	29					359	05						364
Cr.	484					59.99	1.14						61.13

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	PAID IN FULL	MAY	18	1939	3997		104 ✓								
2															
3													260		
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															

Assessment of Taxable Platted Real Property in the ..... of ....., County of ....., Minn., for the Year 1938.

Sample Form for Guidance of Assessor — *HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.*

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block		Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & 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 Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Frank Collins	*12*	*Elm Knoll*	*1*	*2*		*Yes*	*600*	*3000*		*3600*	*900*		*900*			
E. F. Graham			*2*	*2*		*Yes*	*550*	*4200*		*4750*	*1000*	*300*	*1300*			
W. Doe			*3*	*2*		*No.*	*550*	*5000*		*5550*		*2220*	*2220*			
M. Douglas			*4*	*2*		*Yes*	*550*	*3000*		*3550*	*888*		*888*			
John Smith			*5*	*2*		*Yes*	*550*	*2600*		*3150*	*788*		*788*			
Do.			*6*	*2*		*Yes*	*550*			*550*	*138*		*138*			
J. C. Colburn			*7*	*2*		*Yes*	*550*	*4000*		*4550*	*1000*	*220*	*1220*			
H. Haley			*8*	*2*		*No.*	*550*			*550*		*220*	*220*			
George Becker			*9*	*2*		*Yes*	*550*	*2950*		*3500*	*857*	*35*	*892*			
Do.			*10*	*2*		*Yes*	*600*			*600*	*143*	*5*	*148*			
							5600	*24750*		*30350*	*5714*	*3000*	*8714*			

PROOF

Assessed Value of Homesteads, $5,714 x 4 equals - - $22,856

Assessed Value of Remainder, $3,000 x 2½ equals - - $7,500

Total True and Full Value, - $30,356

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Description of Property: Lot	Description of Property: Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements, and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Equalized Values: Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the County Board of Review (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Thomas Sheehy			1	1	Orange	H. Stead	50	2250		2300	~~575~~		~~575~~			
"			2			"	50			50	13		13			
"			3			"	50			50	13		13			
"			4			"	50			50	13		13			
"			5			"	50			50	13		13			
"			6			"	50	226		276	69		69			
"			7			"	50			50	13		13			
"			8			"	50	100		150	38		38			
No. Dist. of the Christian & Missionary Alliance		Exempt	9			no	~~50~~	~~100~~		~~150~~		~~40~~	~~40~~			
"			10			"	~~50~~			~~50~~		~~20~~	~~20~~			
State of Minnesota			11			"	~~50~~			~~50~~		~~20~~	~~20~~			
"			12			"	~~50~~			~~50~~		~~20~~	~~20~~			
Edwin L. Hawkinson			13	1	2	H. Stead	50	318		368	~~92~~ ~~105~~		~~92~~ ~~105~~			
"			14	2		"	50			50	13		13			
"			15	3		"	50			50	13		13			
"			16	4		"	50	553		~~603~~	~~151~~ ~~165~~		~~151~~ ~~165~~			
"			17	5		"	50			50	13		13			
Mr. Mary L. Guion			18	6		no	50			50		20	20			
"			19	7		"	50			50		20	20			
"			20	8		"	50			50		20	20			
						~~Completed~~	~~1000~~	~~[illegible]~~		~~[illegible]~~	~~1000~~	~~300~~	~~1300~~			
							~~[illegible]~~	~~[illegible]~~		~~[illegible]~~		~~[illegible]~~	~~[illegible]~~			
							800	3447		4247	1079	60 ~~[illegible]~~	1139			

Valuations by School Districts as Equalized by Tax Commission: District No. 462 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes:	Special Taxes:	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
575					7989							7989	1	PAID IN FULL	SEP 5 1939											
13					181							181	2	PAID IN FULL	SEP. 5 1939											
13					181							181	3	PAID IN FULL	SEP. 5 1939											
13					181							181	4	PAID IN FULL	SEP 5 1939	7893				6942				Abated 7/1/39		$6481
13					181							181	5	PAID IN FULL	SEP 5 1939											3433
69					959							959	6	PAID IN FULL	SEP 5 1939											Abated
13					181							181	7	PAID IN FULL	SEP 5 1939											
38					528							528	8	PAID IN FULL	SEP 5 1939											
													9													
													10													
													11													
													12	2nd Half Paid	OCT. 31 1939											
92					1278							1278	13	1st Half Paid	MAY 18 1939											
13					180							180	14	2nd Half Paid	OCT. 31 1939											
13					180							180	15	1st Half Paid	MAY 18 1939	9542										
151					2098							2098	16	2nd Half Paid	OCT. 31 1939			1959		1958						
														1st Half Paid	MAY 18 1939											
13					181							181	17	2nd Half Paid	OCT. 31 1939											
														1st Half Paid	MAY 18 1939											
20					278	12						290	18	PAID IN FULL	MAY 12 1939											
20					278	12						290	19	PAID IN FULL	MAY 12 1939	3632		870								
20					278	12						290	20	PAID IN FULL	MAY 12 1939											
1089					15132	36						15168														

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land Including all Structures, Improvements and Machinery (Dollars)	Structures & 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 Homestead up to Exempt 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 134 Mills ($ cts.)	State Tax on Non-Homestead 8½ Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid: Month Day Year	When Paid	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
	Isabelle Jones	Isabelle E. Jones		9	2		H. Stead	50	368		418	105		105					105					1459							1459	1	PAID IN FULL	AUG 10 1939	7711				1459	36						
	State of Minnesota			10			NO	~~50~~			~~50~~			~~20~~																		2														
	J. E. Johnston	Rob Hofford		11			H. Stead	50			50	13		13				SOLD FOR TAXES	13					181							181	3														
	"	"		12			"	50	540		590	148		148				SOLD FOR TAXES	148					2057							2057	4	1st Half Paid	JUN 19 1939	6119		1119						1119		
	Mrs Rose McDurland			13			"	25			25	6		6				SOLD FOR TAXES	6					83							83	5	2nd Half Paid	JUN 2 - 1939													
	"			14			"	25			25	6		6				SOLD FOR TAXES	6					83							83	6	1st Half Paid	NOV 15 1939													
	"			15			H. Stead	25			25	6		6				SOLD FOR TAXES	6					83							83	7	2nd Half Paid	JUN 2 - 1939													
	"			16			"	25	277		302	76		76				SOLD FOR TAXES	76					1056							1056	8	1st Half Paid	NOV 15 1939													
	"			17			"	25			25	6		6				SOLD FOR TAXES	6					83							83	9	2nd Half Paid	JUN 2 - 1939													
	"			18			"	25			25	6		6				SOLD FOR TAXES	6					83							83	10	1st Half Paid	NOV 15 1939	10113		986		986							
	"			19			"	25			25	6		6				SOLD FOR TAXES	6					83							83	11	2nd Half Paid	JUN 2 - 1939	10405												
	"			20			"	25			25	6		6				SOLD FOR TAXES	6					83							83	12	1st Half Paid	NOV 15 1939													
	"			21			"	25			25	6		6				SOLD FOR TAXES	6					83							83	13	2nd Half Paid	JUN 2 - 1939													
	"			22			"	25			25	6		6				SOLD FOR TAXES	6					84							84	14	1st Half Paid	NOV 15 1939													
	"			23			"	25			25	6		6				SOLD FOR TAXES	6					84							84	15	2nd Half Paid	JUN 2 - 1939													
	"			24			"	25			25	6		6				SOLD FOR TAXES	6					84							84	16	1st Half Paid	NOV 15 1939													
	School			1	3																											17	2nd Half Paid	JUN 2 - 1939													
	"			2	Exempt																											18														
	"			3																												19														
	"			4																												20														
							Exempt	~~1400~~	~~268~~		~~1668~~	~~1457~~	~~20~~	~~1477~~																																
								~~400~~																																						
								450	1185		1635	408		408					408					5669							5669																

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	Structures & Improvements: 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 Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
School		1		5	3														
"		2		6															
"		3		7															
"		4		8															
"		5		9															
"		6		10															
"		7		11															
"		8		12		Exempt													
"		9		13															
"		10		14															
"		11		15															
"		12		16															
"		13		17															
"		14		18															
"		15		19															
"		16		20															
"		17		21															
"		18		22															
		19																	
		20																	

Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ... ($ cts.)	Ditch No. ... ($ cts.)	... ($ cts.)	... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1													
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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)	Equalized Values: Assessed Value of Homesteads up to Exempt 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes
Mrs Nellie Billstrom	Mrietta Williams & Nelly M. Billstrom		1	4		NO	15			15		6	6				
"	"	"	2	"		" "	15			15		6	6				
"	"	"	3	"		" "	15			15		6	6				
"	"	"	4	"		" "	15			15		6	6				
"	"	"	5	"		" "	15			15		6	6				
"	"	"	6	"		" "	15			15		6	6				
"	"	"	7	"		" "	15			15		6	6				
"	"	"	8	"		" "	15			15		6	6				
Wm. Billstrom	"	"	9	4		" "	15	711		774 ~~474~~		790 ~~309~~	790 ~~309~~				
"	"	"	10	"		" "	15			15		6	6				
"	"	"	11	"		" "	15			15		6	6				
"	"	"	12	"		" "	15			15		6	6				
Hiram N. Labbe			13			" "	10			10		4	4				
"			14			" "	10			10		4	4				
"			15			" "	10			10		4	4				
"			16			" "	10			10		4	4				
"			17			" "	10			10		4	4				
"			18			" "	10			10		4	4				
"			19			" "	10			10		4	4				
			20														
							250	711		961		384	384				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 15.4 Mills ($ cts.)	State Tax on Non-Homestead 7.1 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
6					83	04						87	1	PAID IN FULL	OCT 26 1939							Abated					
6					83	04						87	2	PAID IN FULL	OCT 26 1939							"		"	16		
6					83	04						87	3	PAID IN FULL	OCT 26 1939									"	16		
6					83	04						87	4	PAID IN FULL	OCT 26 1939									"	16		
6					83	04						87	5	PAID IN FULL	OCT 26 1939									"	16	#6249	
6					83	04						87	6	PAID IN FULL	OCT 26 1939									"	16	202	
6					83	04	707					87	7	PAID IN FULL	OCT 26 1939	9584				31 51	5			"	16	Abated	
6					83	04	707					87	8	PAID IN FULL	OCT 26 1939									"	16		
290					4030	168						4198	9	PAID IN FULL	OCT 26 1939									"	2514		
6					83	03						86	10	PAID IN FULL	OCT 26 1939									"	16		
6					83	03						86	11	PAID IN FULL	OCT 26 1939									"	16		
6					83	03						86	12	PAID IN FULL	OCT 26 1939									"	16		
4					56	02						58	13	PAID IN FULL	OCT 26 1939												
4					56	02						58	14	PAID IN FULL	OCT 26 1939												
4					56	02						58	15	PAID IN FULL	OCT 26 1939												
4					56	02						58	16	PAID IN FULL	OCT 26 1939	9585				40 - 41	1						
4					56	02						58	17	PAID IN FULL	OCT 26 1939												
4					56	02						58	18	PAID IN FULL	OCT 26 1939												
4					56	02						58	19	PAID IN FULL	OCT 26 1939												
													20														
384					5335	223						5558															

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Platted Lands Including Structures and Improvements (Dollars)	True and Full Value of Platted Lands Other than Structures (Dollars)	True and Full Value of Machinery Per Cent of True and Full Value in Said Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Valuation as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Hiram N. Labbe			30	1		no	10			10		4	4				
2	"			21			"	10			10		4	4				
3	"			22			"	10			10		4	4				
4	"			23			"	10			10		4	4				
5	"			24			"	10			10		4	4				
6	~~Nellie M. Bibbston & Mirietta Williams & Nelly M. Ellestad~~			15			"	15			15		6	6				
7	"		"	2			"	15			15		6	6				
8	"		"	3			"	15			15		6	6				
9	"		"	4			"	15			15		6	6				
10	Judson B. Daniels & Lota B. Daniels			5			N Steel	15			15	4		4				
11	"			6			"	15			15	4		4				
12	"			7			"	15			15	4		4				
13	"			8			"	15			15	4		4				
14	"			9			"	15			15	4		4				
15	"			10			"	15			15	4		4				
16	J. B. Daniels &			11			"	15	872		~~887~~ 1000	~~777~~ 225		~~777~~ 225				
17	" &			12			"	15			15	4		4				
18	Rev. & Emma Drumsta			13			"	10	160		170	43		43				Sold for Taxes
19	" "			14			"	10			10	3		3				Sold for Taxes
20																		
								250	1032		1282	294	44	340 ~~338~~				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Deduction 33⅓ Mills ($ cts.)		State Tax on Non-Homestead 33⅓ Mills ($ cts.)		Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	4					56	07								58
2	4					56	07								58
3	4					56	07								58
4	4					56	07								58
5	4					56	07								58
6	6					83	04								89
7	6					83	04								89
8	6					83	04								89
9	6					83	04								89
10	4					56									56
11	4					56									56
12	4					56									56
13	4					56									56
14	4					56									56
15	4					56									56
16	222					3085									3085
17	4					56									56
18	43					597									597
19	3					42									42
20															
	340					4728		26							4754

	Paid: Month Day Year	When Paid	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	PAID IN FULL OCT 26 1939												
2	PAID IN FULL OCT 26 1939												
3	PAID IN FULL OCT 26 1939	Ms					290						
4	PAID IN FULL OCT 26 1939												
5	PAID IN FULL OCT 26 1939												
6	PAID IN FULL OCT 26 1939								Abated	56			
7	PAID IN FULL OCT 26 1939									56			Abated
8	PAID IN FULL OCT 26 1939	9484					44					56	124
9	PAID IN FULL OCT 26 1939											56	Abated
10	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
11	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
12	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
13	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939	7801 6852			1938		1939						
14	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
15	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
16	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
17	2nd Half Paid NOV 2 1939 / 1st Half Paid JUN 23 1939												
18											59		
19											42		
20													

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Almost 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	James Costello			15	55	Unorg	NO	10			10		4	4				
2	"			16	"		" "	10			10		4	4				
3	Matt Haleday			17			" yes	10	80		~~90~~ 90	~~25~~ 73		73				
4	"			18			" "	10			10	3		3				
5	Allen Hagan			19			" yes	10			10	3		3				SOLD FOR TAXES
6	"			20			" yes	10			10	3		3				SOLD FOR TAXES
7	"			21			" "	10			10	3		3				SOLD FOR TAXES
8	"			22			" "	10			10	3		3				SOLD FOR TAXES
9	"			23			" "	10			10	3		3				SOLD FOR TAXES
10	"			24			" "	10	184		194	~~25~~ 49		~~25~~ 49				SOLD FOR TAXES
11	Mrs. Rose McFarland			1	6		" No	25			75	6		6				SOLD FOR TAXES
12	"			2			" "	25	500		~~525~~ 525	~~25~~ 131		~~25~~ 131				SOLD FOR TAXES
13	Jos. Carpenter			3			" yes	25			25	6		6				SOLD FOR TAXES
14	"			4			" "	25			75	6		6				SOLD FOR TAXES
15	"			5			" "	25	262		287	~~25~~ 72		~~25~~ 72				SOLD FOR TAXES
16	State of Minnesota			6			" No	~~25~~	~~200~~		~~225~~		~~93~~	~~93~~				
17	"			7				~~25~~			~~25~~		~~10~~	~~10~~				
18	"	Mrs. Frank Maines		8			"	~~25~~			~~25~~		~~10~~	~~10~~				
19	State of Minn.			9			"	~~25~~			~~25~~		~~10~~	~~10~~				
20																		
								~~225~~ 775	~~1076~~ 1076		~~1301~~ 1751	~~300~~ 311	~~18~~ 8	~~318~~ 319				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 13.4 Mills ($ cts.)	State Tax on Non-Homestead 5.7 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty	November Settlement 1939 ($ cts.)	Penalty	Collections to First Monday in January 1940 ($ cts.)	Penalty	Delinquent on First Monday in January 1940 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
1	4					54	04						58	1	2nd Half Paid / 1st Half Paid	NOV 9 1939 / JUN 14 1939	10968 / 6677		58	✓	68	✓						
2	4					54	04						58	2	2nd Half Paid / 1st Half Paid	NOV 9 1939 / JUN 14 1939												
3	23					319							319	3	2nd Half Paid / 1st Half Paid	NOV 8 1939 / JUN 12 1939	10047				180	✓						
4	3					42							42	4	2nd Half Paid / 1st Half Paid	NOV 8 1939 / JUN 12 1939	8219		181	✓								
5	3					42							42	5	PAID IN FULL	MAY 10 1939												
6	3					42							42	6	PAID IN FULL	MAY 10 1939												
7	3					42							42	7	PAID IN FULL	MAY 10 1939												
8	3					42							42	8	PAID IN FULL	MAY 10 1939	3560		871	✓								
9	3					42							42	9	PAID IN FULL	MAY 10 1939												
10	49					681							681	10	PAID IN FULL	MAY 10 1939												
11	6					83							83	11	✓													
12	131					1820							1870	12	✓											53		
13	6					83							83	13	PAID IN FULL	DEC 11 1939										1820		
14	6					83							83	14	PAID IN FULL	DEC 11 1939	10434						1166	93				
15	72					1000							1000	15	PAID IN FULL	DEC 11 1939												
16														16														
17														17														
18														18														
19														19														
20														20														
	319					4433	04						4437															

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Indicate Homestead	ASSESSOR'S VALUATION: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES & 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 Homesteads up to $1000.00 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by 40-40 Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	Bena Townsite Co.			10	6	Wm	No	25			25		10	10				
2	"			11		"	"	25			25		10	10				
3	State of Minnesota			17		"	"	~~25~~	~~700~~		~~725~~		~~10~~	~~10~~				
4	Edw. N. Stegerdson	Ralph E. Daniels		13		"	"	20			20		8	8				
5	× "			14		"	"	20			20		8	8				
6	× "			15		"	"	20			20		8	8				
7	J. B. Daniels	"		16		"	yes	20			20	5		5				
	~~Bena Townsite Co.~~	J. B. & Lota M. Daniels		17		"	no	20			20		8	8				SOLD FOR TAXES
9	" " "			18		"	"	20			20		8	8				SOLD FOR TAXES
10	" " "			19		"	"	20			20		8	8				SOLD FOR TAXES
11	Mrs. Rose McFarland			20		"	yes	20			20	5		5				SOLD FOR TAXES
12	"			21		"	"	20			20	5		5				SOLD FOR TAXES
13	"			22		"	"	20			20	5		5				SOLD FOR TAXES
14	"			23		"	"	20			20	5		5				SOLD FOR TAXES
15	"			24		"	"	20			20	5		5				SOLD FOR TAXES
16	Village of Bena		~~Community Hall~~	1		"	no	~~25~~	~~2500~~		~~2525~~		~~1010~~	~~1010~~				
17	"			2		"	"	~~25~~										
18	Bena Townsite Co.	Geo. Gustafson		3		"	"	25			25		10	10				
19	"			4		"	"	25			25		10	10				
20	"			5		"	"	25			25		10	10				
								~~Total~~	~~3700~~		~~Total~~		~~1480~~	~~1480~~				
								~~Exemptions~~	~~2500~~		~~Total~~							
								365	2		365		98	98				

Exempt

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 1939 Mills	State Tax on Non-Homestead 1938 Mills	TOTAL GENERAL TAX	SPECIAL TAXES: Ditch No.	Ditch No.			TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	10					139	06						145											145		160
2	10					139	06						145											145		160
3																										
4	8					111	05						116											116		128
5	8					111	05						116											116		128
6	8					111	05						116											116		128
7	5					69							69	PAID IN FULL	NOV 2 1939	3504			69-02							
8	8					111	05						116	PAID IN FULL	MAY 1 - 1939											
9	8					111	05						116	PAID IN FULL	MAY 1 - 1939	3331		348								
10	8					111	05						116	PAID IN FULL	MAY 1 - 1939											
11	5					69							69											69		
12	5					69							69											69		
13	5					69							69											69		
14	5					69							69											69		
15	5					69							69											69		
16																										
17																										
18	10					139	06						145	PAID IN FULL	JUL 31 1939											
19	10					139	06						145	PAID IN FULL	JUL 31 1939	7604				435						
20	10					139	06						145	PAID IN FULL	JUL 31 1939											
	128					1775	60						1835													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	Sec. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands 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 Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Amount 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
G. W. Cochran	Bena Townsite Co.	1	6	7		no	25			25		16	10				
Geo. E. Erickson		2	7		"	yes	25	950		975	744		744				
"		3	8		"	"	25			75	6		6				
Harold S. Harding		4	9		"	no	25	280		305		177	177				
"		5	10		"	"	25			75		10	10				
Bena Townsite Co.	Harding	6	11		"	yes	25	864		889	777		777				
"		7	12		"	"	25			75	6		6				
Geo. J. Stephens		8	13		"	"	25	280		305	76		76				
"		9	14		"	"	25			75	6		6				
"		10	15		"	"	25			75	6		6				
State of Minnesota		11	16		"	no											
"		12	17		"	"											
"		13	18		"	"											
"		14	19		"	"											
John Gielen		15	20		"	"											
J. E. Johnston	Samuel Hirt	16	21		"	yes	25	376		401	100		100				SOLD FOR TAXES
James D. Middleton		17	22		"	"	25			75	6		6				SOLD FOR TAXES
State of Minnesota	John Gielen	18	23		"	no											
James D. Middleton		19	24		"	"	25	129		154		62	62				SOLD FOR TAXES
		20															
							375	2879		3254	675	264	939				
							375			3264	675	264	876				

Cass County, Minnesota, for Taxes for the Year 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate ... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
10		139	06			145	1											145		160
244		3390				3390	2	2nd Half Paid / 1st Half Paid	DEC 26 1939 / JUN 28 1939	6517 / 6028		1737				1736	139			
6		83				83	3	2nd Half Paid / 1st Half Paid	DEC 26 1939 / JUN 28 1939											
122		1695	71			1766	4	2nd Half Paid / 1st Half Paid	OCT 18 1939 / MAY 18 1939	8680 / 3897		956		955						
10		139	06			145	5	2nd Half Paid / 1st Half Paid	OCT 18 1939 / MAY 18 1939											
222		3085			Balance Paid. OCT 26 1939	3085	6	2nd Half Paid / 1st Half Paid	OCT 18 1939 / MAY 18 1939	8680 / 3899		1534		1485	99			448 del Prior		
6		83			Balance Paid OCT 26 1939	83	7	2nd Half Paid / 1st Half Paid	OCT 18 1939 / MAY 18 1939											
76		1056				1056	8	PAID IN FULL	OCT 18 1939											
6		83				83	9	PAID IN FULL	OCT 18 1939	8745				1222	37					
6		83				83	10	PAID IN FULL	OCT 18 1939											
							11													
							12													
							13													
							14													
							15													
100		1390				1390	16	PAID IN FULL	AUG 25 1939	7818				1473	37					
6		83				83	17	PAID IN FULL	AUG 25 1939											
							18													
62		861	36			897	19											897		
							20													
876		12170	119			12289														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Not Assessed Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (amount) 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota			1	18	Wood	No	~~25~~			~~25~~		~~10~~	~~10~~				
"			2		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
"			3		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
"			4		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
"			5		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
Fred Bacon - Sirus J. Hardy			6		"	yes	25			~~75~~	6		6				
"			7		"	"	25	393		~~418~~	~~105~~		~~105~~				SOLD FOR TAXES
"			8		"	"	25			~~75~~	6		6				SOLD FOR TAXES
"			9		"	"	25			~~75~~	6		6				SOLD FOR TAXES
Fred Bacon			10		"	"	25			~~75~~	6		6				SOLD FOR TAXES
"			11		"	"	25			~~75~~	6		6				SOLD FOR TAXES
"			12		"	"	25			~~75~~	6		6				SOLD FOR TAXES
"			13		"	"	15	66		~~81~~	~~20~~		~~20~~				SOLD FOR TAXES
"			14		"	"	15			15	4		4				SOLD FOR TAXES
M. M. Cowman			15		"	No	15			15		6	6				SOLD FOR TAXES
"			16		"	"	15			15		6	6				SOLD FOR TAXES
"			17		"	"	15			15		6	6				SOLD FOR TAXES
"			18		"	"	15			15		6	6				SOLD FOR TAXES
"			19		"	"	15			15		6	6				SOLD FOR TAXES
"			20		"	"	15			15		6	6				SOLD FOR TAXES
							~~420~~	459		~~879~~	~~166~~	~~84~~	~~250~~				
							795			754	165	36	201				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1												
													2												
													3												
													4												
													5												
6					83							83	6	PAID IN FULL MAR 2 - 1939											
105					1459							1459	7	PAID IN FULL MAR 2 - 1939		1811	1708								
6					83							83	8	PAID IN FULL MAR 2 - 1939											
6					83							83	9	PAID IN FULL MAR 2 - 1939											
6					83							83	10	PAID IN FULL MAY 19 1939											
6					83							83	11	PAID IN FULL MAY 19 1939	4109		249								
6					83							83	12	PAID IN FULL MAY 19 1939											
20					278							278	13	PAID IN FULL MAY 19 1939	4109		334								
4					56							56	14	PAID IN FULL MAY 19 1939											
6					84	03						87	15	PAID IN FULL JUL 27 1939											
6					84	03						87	16	PAID IN FULL JUL 27 1939											
6					84	03						87	17	PAID IN FULL JUL 27 1939											
6					84	03						87	18	PAID IN FULL JUL 27 1939	7597				5.87 - 10						
6					84	03						87	19	PAID IN FULL JUL 27 1939											
6					84	03						87	20	PAID IN FULL JUL 27 1939											
201					2795	18						2813													

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	School District	Indicate Homestead	Assessment Roll: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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, Buildings, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to (amount) 25 per cent Class 3C (Dollars)	Assessed Value of Homesteads 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands, Buildings, all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Minnesota Tax Commission (Dollars)	Sold for Taxes
M. M. Cowman			9	9		No	15			15		6	6				
"			10			" "	15			15		6	6				
"			11			" "	15			15		6	6				
"			12			" "	15			15		6	6				
E. E. Denny			1	10		Yes	25			75	6		6				
"			2			" "	25			75	6		6				
"			3			" "	25			75	6		6				
"			4			" "	25			75	6		6				
"			5			" "	25			75	6		6				
"			6			" "	25	1260		1285 ~~1300~~	321 ~~390~~		321 ~~390~~				
"			7			" "	25			75	6		6				
"			8			" "	25			75	6		6				
"			9			" "	25			75	6		6				
"			10			" "	25			75	6		6				
"			11			" "	25			75	6		6				
"			12			" "	25			75	6		6				
Mary A. Lyons			13			" "	25	390		415 ~~430~~	104 ~~110~~		104 ~~110~~				
"			14			" "	25			75	6		6				
			19														
			20														
							410	1650		2060	~~500~~ 497	24	~~524~~ 521				

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead 13.84 Mills	State Tax on Non-Homestead 2.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
M. M. Cowman	6					83	04						87	1 PAID IN FULL	JUL 27 1939	7472										
"	6					83	04						87	2 PAID IN FULL	JUL 27 1939											
"	6					83	04						87	3 PAID IN FULL	JUL 27 1939					3.48	07					
"	6					83	04						87	4 PAID IN FULL	JUL 27 1939											
E. E. Denny	6					83							83	5										83		
"	6					83							83	6										83		
"	6					83							83	7										83		
"	6					83							83	8										83		
"	6					83							83	9										83		
"	321					4460							4460	10										4460		
"	6					84							84	11										84		
"	6					84							84	12										84		
"	6					84							84	13										84		
"	6					84							84	14										84		
"	6					84							84	15										84		
"	6					84							84	16										84		
Mary A. Lyons	104					1445							1445	17 PAID IN FULL	OCT 10 1939	7581				1527	54					
"	6					84							84	18 PAID IN FULL	OCT 10 1939											
														19												
														20												
	521					7240	16						7256													

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	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 Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Mary A. Lyons			15	10	Wrong	Yes	25			25	6		6				
2	"			16		"	"	25			25	6		6				
3	"			17		"	"	25	150		175	44		44				
4	"			18		"	"	25			25	6		6				
5	"			19		"	"	25			25	6		6				
6	"			20		"	"	25 }	450		500	125		125				
7	"			21		"	"	25 }										
8	State of Minnesota	Mrs. Alice Denny		22		"	No	~~25~~			~~25~~		~~10~~	~~10~~				
9	"	" " "		23		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
10	~~State of Minn~~	Lyons Brothers		24		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
11	Walter Seelye			1	11	"	Yes	20 }	377		397 (~~417~~)	99 (~~105~~)		99 (~~105~~)				SOLD FOR TAXES
12	"			2		"	"	20 }			20	5		5				SOLD FOR TAXES
13	Bena Townsite Co.			3		"	No	20			20		8	8				SOLD FOR TAXES
14	Walter D. Seelye			4		"	"	20			20		8	8				SOLD FOR TAXES
15	Henry O. Jones			5		"	Yes	20	132		152	38		38				SOLD FOR TAXES
16	Daisy Van Note			6		"	No	15 }			15		6	6				
17	"			7		"	"	15 }	346		361 (~~371~~)		144 (~~156~~)	144 (~~156~~)				
18	"			8		"	"	15 }			15		6	6				
19	Harry A. Fortney			9		"	"	15			15		6	6				
20																		
Total								335 (~~410~~)	1455		1790 (~~1865~~)	335	178 (~~208~~)	513 (~~547~~)				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	District No. ... Rate ... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 139.9 Mills ($ cts)	State Tax on Non-Homestead ... Mills ($ cts)	Total General Tax ($ cts)	Special Taxes: Ditch No. ... ($ cts)	Ditch No. ... ($ cts)	($ cts)	($ cts)	Total Taxes ($ cts)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts)	June Settlement 1939 ($ cts)	Penalty ($ cts)	November Settlement 1939 ($ cts)	Penalty ($ cts)	Collections to First Monday in January 1940 ($ cts)	Penalty ($ cts)	Delinquent on First Monday in January 1940 ($ cts)	Penalty ($ cts)	Total Delinquent Tax and Penalty ($ cts)
1	6					83							83 ✓	PAID IN FULL	OCT 10 1939											
2	6					83							83 ✓	PAID IN FULL	OCT 10 1939											
3	44					611							611 ✓	PAID IN FULL	OCT 10 1939	8081				2680	94 ✓					
4	6					83							83 ✓	PAID IN FULL	OCT 10 1939											
5	6					83							83 ✓	PAID IN FULL	OCT 10 1939											
6	125					1737							1737 ✓	PAID IN FULL	OCT 10 1939											
7																										
8																										
9																										
10																										
11	99					1376							1376 ✓	PAID IN FULL	DEC 30 1939											
12	5					70							70 ✓	PAID IN FULL	DEC 30 1939	10590						1678	134 ✓			
13	8					111	05						116 ✓	PAID IN FULL	DEC 30 1939											
14	8					111	05						116 ✓	PAID IN FULL	DEC 30 1939											
15	38					528							528											528		
16	6					84	03						87 ✓	2nd Half Paid 1st Half Paid	SEP 23 1939 MAY 8 1939											
17	144					2001	84						2085 ✓	2nd Half Paid 1st Half Paid	SEP 23 1939 MAY 8 1939	8040 3461		1159 ✓		1100 ✓						
18	6					84	03						87 ✓	2nd Half Paid 1st Half Paid	SEP 23 1939 MAY 8 1939											
19	6					84	03						87 ✓	PAID IN FULL	OCT 4 1939	8180				87	03 ✓					
20																										
Total	513					7129	103						7232 ✓													

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate House stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Amount 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Harry A. Forney		1	10	11	Unorg	No	15	307		322		~~150~~ 179	~~150~~ 179				
Rose McFarland	(Geo. McFarland & Wm. Nolly)	11			"	"	15			15		6	6				
"		3	17		"	"	15			15		6	6				
State of Minnesota	Lyons Bothus	4	13		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
State of Minn.		5	14		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
Bena Townsite Co.		6	15		"	"	15			15		6	6				
"		7	16		"	"	15			15		6	6				
"		8	17		"	"	15			15		6	6				
"		9	18		"	"	15			15		6	6				
State of Minnesota		10	19		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		11	20		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		12	21		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		13	22		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		14	23		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		15	24		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
Oscar Clubey	Joseph Lemo	16	1	12		Yes	5	235		250	63		63				SOLD FOR TAXES
"		17	2		"	"	15	45		60	15		15				
"		18	3		"	"	15			15	6		6				
State of Minnesota		19	4			No	~~15~~			~~15~~		~~6~~	~~6~~				
Bena Townsite Co.		20	5		"	"	15			15		6	6				
							~~360~~	587		~~947~~	82	~~366~~ 169	~~366~~ 751				
							160			747							

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ~~31.4~~ 31.4 Mills ($ cts.)	State Tax on Non-Homestead ~~17~~ 17 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
129					1797	75						1867
6					84	03						87
6					84	03						87
6					83	04						87
6					83	04						87
6					83	04						87
6					83	04						87
63					875							875
15					208							208
4					56							56
4					56	02						58
251					3487	99						3586

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	PAID IN FULL	OCT 4 - 1939	8180				1867 - 56						
2	PAID IN FULL	MAY 23 1939	4175		174								
3	PAID IN FULL	MAY 23 1939											
4													
5													
6											87		96
7											87		96
8											87		96
9											87		96
10													
11													
12													
13													
14													
15													
16											875		
17											208		230
18											56		62
19													
20											58		64

Assessment Roll and Tax List of Platted Real Property in the Village of Pena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Per manently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Equal 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Township Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Pena Townsite Co.	Collins Swanson	1	6	12	Same	yes	10			10		3	3				
"	"	2	7		"	"	10	199		209 ~~209~~		57 ~~54~~	57 ~~54~~				
"	"	3	8		"	"	10			10		3	3				
"	"	4	9		"	No	10			10		4	4				
"	"	5	10		"	"	10			10		4	4				
"	"	6	11		"	"	10			10		4	4				
"	"	7	12		"	"	10			10		4	4				
"	"	8	13		"	"	10			10		4	4				
"	"	9	14		"	"	10			10		4	4				
"	"	10	15		"	"	10			10		4	4				
"	"	11	16		"	"	10			10		4	4				
"	"	12	17		"	"	10			10		4	4				
"	"	13	18		"	"	10			10		4	4				
"	"	14	19		"	"	10			10		4	4				
"	"	15	20		"	"	10			10		4	4				
"	"	16	21		"	"	10			10		4	4				
"	"	17	22		"	"	10			10		4	4				
"	"	18	23		"	"	10			10		4	4				
"	"	19	24		"	"	10			10		4	4				
		20															
							190	199		389	58	64	122				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 24.4 Mills ($ cts.)	State Tax on Non-Homestead 2.1 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collection to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
3					47							47	1													42		46
52					723							723	2													723		800
3					47							47	3													42		46
4					55	03						58	4													58		64
4					55	03						58	5													58		64
4					55	03						58	6													58		64
4					55	03						58	7													58		64
4					55	03						58	8													58		64
4					55	02						57	9													57		63
4					55	02						57	10													57		63
4					55	02						57	11													57		63
4					56	02						58	12													58		64
4					56	02						58	13													58		64
4					56	02						58	14													58		64
4					56	02						58	15													58		64
4					56	02						58	16													58		64
4					56	02						58	17													58		64
4					56	02						58	18													58		64
4					56	02						58	19													58		64
													20																
122					1695	37						1732																	

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $1400, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	Sec. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $400.00 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead 19.24 Mills ($ cts.)	State Tax on Non-Homestead 5.4 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
Bena Townsite Co.	Lloyd E. Cogley		1	13	Unorg	No	5			5		1	1					2					28	01						29
Ernest Flemming			2		"	"	5	323		328		131	131					131					1870	77						1897
"			3		"	"	5			5		1	1					2					28	01						29
"	Geo. Martin		4		"	"	5			5		2	2					2					28	01						29
"	Geo. Martin		5		"	"	5			5		2	2					2					28	01						29
Bena Townsite Co.	Lloyd E. Cogley		6		"	"	5			5		2	2					2					28	01						29
"	"		7		"	"	5			5		2	2					2					28	01						29
"	"		8		"	"	5			5		2	2					2					28	01						29
"	"		9		"	"	5			5		2	2					2					28	01						29
"	"		10		"	"	5			5		2	2					2					28	01						29
"	"		11		"	"	5			5		2	2					2					28	01						29
"	"		12		"	"	5			5		2	2					2					28	01						29
"	"		13		"	"	5			5		2	2				Sold for Taxes	2					28	01						29
"	"		14		"	"	5			5		2	2				Sold for Taxes	2					28	01						29
"	"		15		"	"	5			5		2	2				Sold for Taxes	2					28	01						29
"	"		16		"	"	5			5		2	2				Sold for Taxes	2					28	01						29
"	"		17		"	"	5			5		2	2				Sold for Taxes	2					27	01						28
"	"		18		"	"	5			5		2	2				Sold for Taxes	2					27	01						28
"	"		19		"	"	5			5		2	2				Sold for Taxes	2					27	01						28
"	"		20		"	"	5			5		2	2				Sold for Taxes	2					27	01						28
							100	323		423		169	169					169					2348	96						2444

Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
29	1	PAID IN FULL	APR 4 1939	2676		27								
1897	2											1897		
29	3											29		
29	4	PAID IN FULL	JAN 27 1939	566	58									
29	5	PAID IN FULL	JAN 27 1938											
29	6	PAID IN FULL	APR 4 1939											
29	7	PAID IN FULL	APR 4 1939											
29	8	PAID IN FULL	APR 4 1939											
29	9	PAID IN FULL	APR 4 1939	2870		203								
29	10	PAID IN FULL	APR 4 1939											
29	11	PAID IN FULL	APR 4 1939											
29	12	PAID IN FULL	APR 4 1939											
29	13											29		
29	14											29		
29	15											29		
29	16											29		
28	17											28		
28	18											28		
28	19											28		
28	20											28		
2444														

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

		Description of Property					Assessor's Valuation							Equalized Values																													
								Structures & Improvements																																			
In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of 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 Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes				Total Taxes	Paid	When Paid			Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Dollars	$ cts.	$ cts.	$ cts.	Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	$ cts.		Month Day Year			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota			21	13	Wood	No	8			8		8	8																														
"			22		"	"	4			4		4	4																														
"			23		"	"	4			4		4	4																														
"			24		"	"	4			4		4	4																														
Clara Tibbitts			1	14	"	yes	15	189		204	51		51					51				709							709	5	PAID IN FULL	OCT 18 1938												
"			2		"	"	15			15	4		4					4				56							56	6	PAID IN FULL	OCT 18 1938		8.98				8.98						
"			3		"	"	15			15	4		4					4				56							56	7	PAID IN FULL	OCT 18 1938												
Wm. Lach			4		"	yes	15	243		308		173	173	Should be Prometa			SOLD FOR TAXES	127				1879							1070	8													
Bena Township Co.	Township Treas. E. J. Flemming		5		"	No	15			15		6	6					6				83	03						86	9	PAID IN FULL	APR 4 1939										7.16	cancelled
"	"		6		"	"	15			15		6	6					6				83	03						86	10	PAID IN FULL	APR 4 1939												
"	"		7		"	"	15			15		6	6					6				83	03						86	11	PAID IN FULL	APR 4 1939		8.70		4.31								
"	"		8		"	"	15			15		6	6					6				83	03						86	12	PAID IN FULL	APR 4 1939												
"	"		9		"	"	15			15		6	6					6				83	04						87	13	PAID IN FULL	APR 4 1939												
Robt. Gray	Lloyd E. Cogley		10		"	"	15			15		6	6					6				83	04						87	14	PAID IN FULL	APR 4 1939		8.71		1.74								
"			11		"	"	15			15		6	6					6				83	04						87	15	PAID IN FULL	APR 4 1939												
Bena Township Co.	Jay S. Hoppock		12		"	yes	15	202		217	54		54					54				751							751	16											7.51	8.31
" "			13		"	No	15			15		6	6					6				83	04						87	17											87	96
"	Sandy Truscott		14		"	Yes	10	50		60	15		15					15				209							209	18											2.09	2.31
"			15		"	No	10			10		4	4					4				56	07						58	19											58	64
"			16		"	"	10			10		4	4					4				56	07						58	20											58	64
"			17		"	"	10			10		4	4					4				56	07						58												58	64
							~~440~~ 785	734		~~440~~ 947	123	~~73~~ 183	~~311~~ 311					311				4377	106						4428													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value: Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Improvements up to Equal 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands, including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota			18	14	Wor	No	—			—		—	—				
2	Sandy Merrill			19		"	"	10			10		4	4				
3	State of Minnesota	Ernest Flemming		20		"	"	—			—		—	—				
4	"	"		21		"	"	—			—		—	—				
5	"	"		22		"	"	—			—		—	—				
6	"	"		23		"	"	—			—		—	—				
7	Sup't Tax. Sales Agency Trustee for John Taylor, John Jones, Henry Olenagen			24		"	✓	10	230		240	60		60				SOLD FOR TAXES
8	Chas. E. Smith			1	15	"	Yes	15	345		360	90		90				SOLD FOR TAXES
9	"			2		"	"	15			15	4		4				SOLD FOR TAXES
10	Bena Townsite Co.			3		"	No	15			15		6	6				SOLD FOR TAXES
11	Mrs. Paul Bongas			4		"	~~Yes~~	15			15		6	6				SOLD FOR TAXES
12	Bena Townsite Co.	~~State of Minnesota~~ Ernest Flemming		5		"	No	15			15		6	6				
13	"			6		"	"	15			15		6	6				
14	"			7		"	"	15			15		6	6				
15	"			8		"	"	15			15		6	6				
16	"			9		"	"	15			15		6	6				
17	Ernest Flemming			10		"	"	15			15		6	6				SOLD FOR TAXES
18	Bena Townsite Co.			11		"	"	15			15		6	6				SOLD FOR TAXES
19	"			12		"	"	15			15		6	6				SOLD FOR TAXES
20	Benj. Fairbanks			13		"	Yes	15	222		237	59 ~~57~~		~~57~~				SOLD FOR TAXES
	Veronica Tibbitts			14		"	No	15			15		6	6				SOLD FOR TAXES
								~~330~~ 330	797		~~1127~~ 1127	~~296~~ 713	~~70~~ 70	~~783~~ 783				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 37.75 Mills ($ cts.)	State Tax on Non-Homestead 51 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1													
2	4					36	07						58
3													
4													
5													
6													
7	60					834							834
8	90					1251							1251
9	4					56							56
10	6					83	03						86
11	6					83	03						86
12	6					83	04						87
13	6					83	04						87
14	6					83	04						87
15	6					83	04						87
16	6					83	04						87
17	6					83	04						87
18	6					83	04						87
19	6					84	03						87
20	59					816							820
	6					84	03						87
	283					3932	42						3974

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													
2											58		64
3													
4													
5													
6													
7											$34		
8											1251		
9											56		
10											86		
11											86		
12	PAID IN FULL APR 4 1939												
13	PAID IN FULL APR 4 1939												
14	PAID IN FULL APR 4 1939		2870		4335								
15	PAID IN FULL APR 4 1939												
16	PAID IN FULL APR 4 1939												
17											87		
18											87		
19											87		
20											820		
	PAID IN FULL July 3 1939 7112						87 02						

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Amount 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold For Taxes
State of Minnesota	Ernest Flemming	1		15	15	Wood	No	~~15~~			~~15~~		~~6~~	~~6~~				
Mike Jordan	Lyons Bros.	2		16		"	"	15			15		6	6				
"	"	3		17		"	"	15			15		6	6				
"	"	4		18		"	"	15			15		6	6				
"	"	5		19		"	"	15			15		6	6				
"	"	6		20		"	"	15			15		6	6				
"	"	7		21		"	"	15			15		6	6				
Lucy Lyons		8		22		"	Yes	15			15	4	[illegible]	4				
"		9		23		"	"	15			15	4	[illegible]	4				
"		10		24		"	"	15	400		415	104		104				
Bena Townsite Co.		11		1	16	"	No	15			15		6	6				
"		12		2		"	"	15			15		6	6				
"		13		3		"	"	15			15		6	6				
"		14		4		"	"	15			15		6	6				
"		15		5		"	"	15			15		6	6				
"		16		6		"	"	15			15		6	6				
"		17		7		"	"	15			15		6	6				
Wm. Morse		18		8		"	Yes	15			15		6	6				
"		19		9		"	"	15	375		~~390~~		~~156~~	~~156~~				SOLD FOR TAXES
"		20		10		"	"	15			15		6	6				SOLD FOR TAXES
								~~300~~ 785	775		~~1060~~ 1060	1.12	~~[illegible]~~ 746	~~[illegible]~~ 358				

Cass County, Minnesota, for Taxes for the Year 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 38.4 Mills	State Tax on Non-Homestead 21 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1															
6					83	03						86	2	PAID IN FULL	OCT 10 1939													
6					83	03						86	3	PAID IN FULL	OCT 10 1939													
6					83	03						86	4	PAID IN FULL	OCT 10 1939	$8.81				519-24								
6					83	04						87	5	PAID IN FULL	OCT 10 1939													
6					83	04						87	6	PAID IN FULL	OCT 10 1939													
6					83	04						87	7	PAID IN FULL	OCT 10 1939													
4					56							56	8	PAID IN FULL	OCT 18 1939													
4					56							56	9	PAID IN FULL	OCT 18 1939	$5.99				1557-47								
104					1445							1445	10	PAID IN FULL	OCT 18 1939													
6					83	04						87	11													87		96
6					83	04						87	12													87		96
6					83	04						87	13													87		96
6					83	04						87	14													87		96
6					84	03						87	15													87		96
6					84	03						87	16													87		96
6					84	03						87	17													87		96
6					84	03						87	18													87		96
156					2168	91						2259	19													2259		2500
6					84	03						87	20													87		96
358					4975	143						5118																

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate House stead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Per manently Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to fifty per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold For Taxes
1	Wm. Morse			11	16	Unorg	Yes	15			15			4				SOLD FOR TAXES
2	"			12		"	"	15			15			4				SOLD FOR TAXES
3	Bena Townsite Co.			13		"	No	15			15		6	6				
4	"			14		"	"	15			15		6	6				
5	"			15		"	"	15			15		6	6				
6	"			16		"	"	15			15		6	6				
7	State of Minnesota			1	17	"	"	~~2~~			~~2~~		~~2~~	~~2~~				
8	"			2		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
9	"			3		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
10	"			4		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
11	"			5		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
12	"			6		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
13	"			7		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
14	"			8		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
15	"			1	22	"	"	~~2~~			~~2~~		~~2~~	~~2~~				
16	"			2		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
17	"			3		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
18	"			4		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
19	"			5		"	"	~~2~~			~~2~~		~~2~~	~~2~~				
20																		
								~~165~~ 90			~~165~~ 90	~~8~~ 8	~~50~~ 74	~~58~~ 37				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead 13.94 Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	4					56							56												~~56~~		63
2	4					56							56												~~56~~		63
3	6					83	03						86												~~86~~		95
4	6					83	03						86												~~86~~		95
5	6					83	03						86												~~86~~		95
6	6					83	03						86												~~86~~		95
7																											
8																											
9																											
10																											
11																											
12																											
13																											
14																											
15																											
16																											
17																											
18																											
19																											
20																											
	32					444	12						456														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 all Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Equalization Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.		1		6	22	W	No	5			5		2	2				
"		2		7		"	"	5			5		2	2				
"		3		8		"	"	5			5		2	2				
"		4		9		"	"	5			5		2	2				
"		5		10		"	"	5			5		2	2				
"		6		11		"	"	5			5		2	2				
"		7		12		"	"	5			5		2	2				
"		8		13		"	"	10			10		4	4				
"		9		14		"	"	10			10		4	4				
"		10		15		"	"	10			10		4	4				
"		11		16		"	"	10			10		4	4				
"		12		17		"	"	10			10		4	4				
"		13		18		"	"	10			10		4	4				
"		14		19		"	"	10			10		4	4				
"		15		20		"	"	10			10		4	4				
"		16		21		"	"	10			10		4	4				
"		17		22		"	"	10			10		4	4				
State of Minnesota		18		23		"	"	~~10~~	~~10~~		~~10~~		~~4~~	~~4~~				
"		19		24		"	"	~~5~~										
		20																
								~~10~~ 135	~~10~~		~~135~~ 135		~~54~~ 54	~~54~~ 54				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 78.4 Mills $ cts.	State Tax on Non-Homestead 53.1 Mills $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	$ cts.	$ cts.	Total Taxes $ cts.		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
2					78 01							29	1													29		32
2					78 01							29	2													29		32
2					78 01							29	3													29		32
2					78 01							29	4													29		32
2					78 01							29	5													29		32
2					78 01							29	6													29		32
2					78 01							29	7													29		32
4					55 03							58	8													58		64
4					55 03							58	9													58		64
4					55 03							58	10													58		64
4					55 03							58	11													58		64
4					56 07							58	12													58		64
4					56 07							58	13													58		64
4					56 07							58	14													58		64
4					56 07							58	15													58		64
4					56 07							58	16													58		64
4					56 07							58	17													58		64
													18																	
													19																	
													20																	
54					752 31							782																		

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Bena Township Co.			1	23	Unorg.	No	15			15		6	6				
2	"			2		"	"	15			15		6	6				
3	"			3		"	"	15			15		6	6				
4	"			4		"	"	15			15		6	6				
5	"			5		"	"	15			15		6	6				
6	"			6		"	"	15			15		6	6				
7	"			7		"	"	15			15		6	6				
8	"			8		"	"	15			15		6	6				
9	"			9		"	"	15			15		6	6				
10	"			10		"	"	15			15		6	6				
11	"			11		"	"	15			15		6	6				
12	"			12		"	"	15			15		6	6				
13	Rose McFarland			13		"	"	15			15		6	6				SOLD FOR TAXES
14	"			14		"	"	15	240		~~255~~ 240		~~102~~ 96	~~102~~ 96				SOLD FOR TAXES
15	"			15		"	"	15			15		6	6				SOLD FOR TAXES
16	"			16		"	"	15			15		6	6				SOLD FOR TAXES
17	State of Minnesota			17		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
18	"			18		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
19	"			19		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
20																		
								~~255~~ 240	240		~~525~~ 480		~~210~~ 192	~~210~~ 192				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 18.84 Mills ($ cts.)	State Tax on Non-Homestead 33.1 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	6					83	04						87
2	6					83	04						87
3	6					83	04						87
4	6					83	04						87
5	6					83	04						87
6	6					83	04						87
7	6					83	04						87
8	6					83	04						87
9	6					83	03						86
10	6					84	03						87
11	6					84	03						87
12	6					84	03						87
13	6					84	03						87
14	102					1417	59						1476
15	6					84	03						87
16	6					84	03						87
17													
18													
19													
20													
	192					2668	112						2780

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collection to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1											87		96
2											87		96
3											87		96
4											87		96
5											87		96
6											87		96
7											87		96
8											87		96
9											86		95
10											87		96
11											87		96
12											87		96
13	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939	18117										
14	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939	14705		869		868						
15	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939											
16	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939											
17													
18													
19													
20													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Maximum of $4000 Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota			20	23	Unorg	No	~~40~~										
2	"			21		"	"	~~40~~	~~40~~		~~240~~		~~96~~	~~96~~				
3	"			22		"	"	~~40~~										
4	"			23		"	"	~~40~~										
5	"			24		"	"	~~40~~										
6	L. O. Johnson			1	34	"	"	15	105		120		48	48				SOLD FOR TAXES
7	"			2		"	"	15			15		6	6				SOLD FOR TAXES
8	"			3		"	"	15			15		6	6				SOLD FOR TAXES
9	"			4		"	"	15			15		6	6				SOLD FOR TAXES
10	"			5		"	"	15			15		6	6				SOLD FOR TAXES
11	"			6		"	"	15			15		6	6				SOLD FOR TAXES
12	"			7		"	"	15			15		6	6				SOLD FOR TAXES
13	"			8		"	"	15			15		6	6				SOLD FOR TAXES
14	"			9		"	"	15			15		6	6				SOLD FOR TAXES
15	State of Minnesota			10		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
16	"			11		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
17	"			12		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
18	"	Helena Morse		13		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
19	"	"		14		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
20																		
								~~840~~ 135	~~840~~ 105		~~840~~ 240		~~336~~ 96	~~336~~ 96				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 38¼ Mills ($ cts.)	State Tax on Non-Homestead 38¼ Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6	48					667	78						695
7	6					83	04						87
8	6					83	04						87
9	6					83	04						87
10	6					83	04						87
11	6					83	03						86
12	6					84	03						87
13	6					84	03						87
14	6					84	03						87
15													
16													
17													
18													
19													
20													
	96					1334	56						1390

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3															
4															
5															
6													695		
7													87		
8													87		
9													87		
10													87		
11													86		
12													87		
13													87		
14													87		
15															
16															
17															
18															
19															
20															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Equal to 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Bena Townsite Co.	Lloyd E. Bagley		15	24	Vacant	No	10			10		4	4				SOLD FOR TAXES
2	"	"		16		"	"	10			10		4	4				SOLD FOR TAXES
3	"	"		17		"	"	10			10		4	4				SOLD FOR TAXES
4	"	"		18		"	"	10			10		4	4				SOLD FOR TAXES
5	"	"		19		"	"	10			10		4	4				SOLD FOR TAXES
6	"	"		20		"	"	10			10		4	4				SOLD FOR TAXES
7	"	"		21		"	"	10			10		4	4				SOLD FOR TAXES
8	Diocese of Duluth			22		"	"	~~10~~										SOLD FOR TAXES
9	"			23		"	"	~~10~~										SOLD FOR TAXES
10	"			24		"	"	~~10~~	~~200~~		~~210~~		~~84~~	~~84~~				SOLD FOR TAXES
11	Bena Townsite Co.			125		"	"	5			5		2	2				
12	"			2		"	"	5			5		2	2				
13	"			3		"	"	5			5		2	2				
14	A. J. Nason			4		"	"	5	245		250		100	100				SOLD FOR TAXES
15	State of Minnesota			5		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
16	"			6		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
17	"			7		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
18	"			8		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
19	"			9		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
20																		
						~~Exempt~~		~~90~~ 90	~~245~~ 245		~~335~~ 335		~~134~~ 134	~~134~~ 134				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 139 Mills ($ cts.)	State Tax on Non-Homestead 181 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	4					56	07						58	1	PAID IN FULL	APR	4	1939												
2	4					56	07						58	2	PAID IN FULL	APR	4	1939												
3	4					56	07						58	3	PAID IN FULL	APR	4	1939												
4	4					55	03						58	4	PAID IN FULL	APR	4	1939	2870		406 ✓									
5	4					55	03						58	5	PAID IN FULL	APR	4	1939												
6	4					55	03						58	6	PAID IN FULL	APR	4	1939												
7	4					55	03						58	7	PAID IN FULL	APR	4	1939												
8														8																
9														9																
10														10																
11	2					78	01						29	11														29		31
12	2					78	01						29	12														29		31
13	2					78	01						29	13														29		31
14	100					1390	58						1448	14														1448		
15														15																
16														16																
17														17																
18														18																
19														19																
20														20																
	134					1867	79						1944																	

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

		Description of Property				Assessor's Valuation						Equalized Values																									
In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: 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 Homesteads up to $1000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 19.4 Mills	State Tax on Non-Homestead 18.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota			10	25	Tax	No.	~~5~~			~~2~~		~~2~~	~~2~~																1												
"			11		"	"	~~5~~			~~2~~		~~2~~	~~2~~																2												
"			12		"	"	~~5~~			~~2~~		~~2~~	~~2~~																3												
"			13		"	"	~~5~~			~~2~~		~~2~~	~~2~~																4												
"			14		"	"	~~5~~			~~2~~		~~2~~	~~2~~																5												
"			15		"	"	~~5~~			~~2~~		~~2~~	~~2~~																6												
"			16		"	"	~~5~~			~~2~~		~~2~~	~~2~~																7												
"			17		"	"	~~5~~			~~2~~		~~2~~	~~2~~																8												
"			18		"	"	~~5~~	~~130~~		~~130~~		~~52~~	~~52~~																9												
"			19		"	"	~~5~~																						10												
Bena Township Co.			20		"	"	5			5		2	2					2					28	01					29	11								29		3x
"			21		"	"	5			5		2	2					2					28	01					29	12								29		3x
"			22		"	"	5			5		2	2					2					28	01					29	13								29		3x
"			23		"	"	5			5		2	2					2					28	01					29	14								29		3x
"			24		"	"	5			5		2	2					2					28	01					29	15								29		3x
"	William Carpenter and Della May Carpenter		1	26	"	"	5			5		2	2					2					28	01					29	16	PAID IN FULL	APR 4 1939										
"			2		"	"	5			5		2	2					2					28	01					29	17	PAID IN FULL	APR 4 1939										
Bena Township Co.			3		"	"	5			5		2	2					2					28	01					29	18	PAID IN FULL	APR 4 1939	2371		145							
"			4		"	"	5			5		2	2					2					28	01					29	19	PAID IN FULL	APR 4 1939										
"			5		"	"	5			5		2	2					2					28	01					29	20	PAID IN FULL	APR 4 1939										
							~~140~~	~~130~~		~~270~~		~~88~~	~~88~~					20					280	10					290												
							50			50		70	70																												

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Bena Townsite Co.	Lloyd E. Cogley		6	26	Vol 4	No.	5			5		2	2				
2	"	"		7		"	"	5			5		2	2				
3	"	"		8		"	"	5			5		2	2				
4	"	"		9		"	"	5			5		2	2				
5	"	"		10		"	"	5			5		2	2				
6	"	"		11		"	"	5			5		2	2				
7	"	"		12		"	"	5			5		2	2				
8	State of Minnesota			127		"	"	4			4		1	1				
9	"			2		"	"	4			4		1	1				
10	"			3		"	"	4			4		1	1				
11	"			4		"	"	4			4		1	1				
12	"			5		"	"	4			4		1	1				
13	"			6		"	"	4			4		1	1				
14	"			7		"	"	4			4		1	1				
15	"			8		"	"	4			4		1	1				
16	"			9		"	"	4			4		1	1				
17	"			10		"	"	4			4		1	1				
18	"			11		"	"	4			4		1	1				
19	"			12		"	"	4			4		1	1				
	(Lots 13 & 21 Blk 27) 12 lots in Blk 27 not listed.																	
								~~45~~			~~45~~		~~20~~	~~20~~				
								35			35		14	14				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemptions 138.76 Mills ($ cts.)	State Tax on Non-Homestead 18 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	2					28	01						29	PAID IN FULL	APR 4 1939											
2	2					28	01						29	PAID IN FULL	APR 4 1939											
3	2					28	01						29	PAID IN FULL	APR 4 1939											
4	2					28	01						29	PAID IN FULL	APR 4 1939	2876		2.03								
5	2					28	01						29	PAID IN FULL	APR 4 1939											
6	2					28	01						29	PAID IN FULL	APR 4 1939											
7	2					28	01						29	PAID IN FULL	APR 4 1939											
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	14					196	07						203													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $4000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homestead up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota			1	28		No.	~~2~~			~~2~~		~~2~~	~~2~~				
"			2	2		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			3	3		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			4	4		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			5	5		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			6	6		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			7	7		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			8	8		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			9	9		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			10	10		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			11	11		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			12	12		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			13	13		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			14	14		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			15	15		"	~~2~~			~~2~~		~~2~~	~~2~~				
Leo McLaughlin			16	16		"	~~5~~	110		~~115~~		~~46~~	~~46~~				SOLD FOR TAXES
"			17	17		"	~~5~~			~~5~~		~~2~~	~~2~~				SOLD FOR TAXES
State of Minnesota			18	18		"	~~2~~			~~2~~		~~2~~	~~2~~				
"			19	19		"	~~2~~			~~2~~		~~2~~	~~2~~				
			20														
							~~20~~ 10	110		~~205~~ 120		~~48~~ 48	~~48~~ 48				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Reduction 19.19 Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1																
													2																
													3																
													4																
													5																
													6																
													7																
													8																
													9																
													10																
													11																
													12																
													13																
													14																
													15																
46					639	27						666	16														666		
2					27	01						28	17														28		
													18																
													19																
													20																
48					666	28						694																	

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1938.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Same at 25 per cent Class 3C (Dollars)	Equalized Values: Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota			20	28	Wm	No.	~~4~~			~~4~~		~~4~~	~~4~~				
2	"			21		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
3	"			22		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
4	"			23		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
5	"			24		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
6	Bena Townsite Co	Ernest Manning		1	29	"	"	5			5		2	2				
7	"			2		"	"	5			5		2	2				
8	"			3		"	"	5			5		2	2				
9	"			4		"	"	5			5		2	2				
10	"			5		"	"	5			5		2	2				
11	"			6		"	"	5			5		2	2				
12	Annie Ballfeather			7		"	"	5	90		~~95~~		38	~~38~~				SOLD FOR TAXES
13	"			8		"	"	5			5		2	2				
14	State of Minnesota			9		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
15	"			10		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
16	"			11		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
17	"			12		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
18	"			13		"	"	~~4~~	~~110~~		~~120~~		~~48~~	~~48~~				
19	"			14		"	"	~~4~~			~~4~~		~~4~~	~~4~~				
20																		
								~~45~~ 40	~~200~~ 90		~~245~~ 130		~~60~~ 52	~~60~~ 52				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 32.7 Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1																												
2																												
3																												
4																												
5																												
6	2					28	01						29	PAID IN FULL	APR 4 1939													
7	2					28	01						29	PAID IN FULL	APR 4 1939													
8	2					28	01						29	PAID IN FULL	APR 4 1939	2876		1 74										
9	2					28	01						29	PAID IN FULL	APR 4 1939													
10	2					28	01						29	PAID IN FULL	APR 4 1939													
11	2					28	01						29	PAID IN FULL	APR 4 1939													
12	38					578	22						650													550		
13	2					27	07						29													29		
14																												
15																												
16																												
17																												
18																												
19																												
20																												
	52					723	30						753															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 all Property including Lands, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to Amount Specified in Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota	1		15	29	Wood	No.											
"	2		16		"	"											
"	3		17		"	"											
"	4		18		"	"											
"	5		19		"	"											
"	6		20		"	"											
"	7		21		"	"											
"	8		22		"	"											
"	9		23		"	"											
"	10		24		"	"											
"	11		1	30	"	"											
"	12		2		"	"											
"	13		3		"	"											
"	14		4		"	"											
"	15		5		"	"											
"	16		6		"	"											
"	17		7		"	"											
"	18		8		"	"											
"	19		9		"	"											
	20																

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills (Dollars)

	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collection to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
										1															
										2															
										3															
										4															
										5															
										6															
										7															
										8															
										9															
										10															
										11															
										12															
										13															
										14															
										15															
										16															
										17															
										18															
										19															
										20															

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & 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)	Equalized Values: Assessed Value of Homesteads up to Amount 25 per cent Class 3C (Dollars)	Assessed Value of Non-Homesteads at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Township Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Township Co.	Bert of Land	Ernest Flemming	10	30	Bena	No	5			5		2	2				
"			11		"	"	5			5		2	2				
"			12		"	"	5			5		2	2				
"			13		"	"	5			5		2	2				
"			14		"	"	5			5		2	2				
"			15		"	"	5			5		2	2				
"			16		"	"	5			5		2	2				
"			17		"	"	5			5		2	2				
"		Lloyd E. Cogley	18		"	"	5			5		2	2				
"			19		"	"	5			5		2	2				
"			20		"	"	5			5		2	2				
"			21		"	"	5			5		2	2				
"			22		"	"	5			5		2	2				
State of Minnesota			23		"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			24		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			131		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			2		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			3		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			4		"	"	~~4~~			~~4~~		~~2~~	~~2~~				
							~~46~~			~~46~~		~~28~~	~~28~~				
							65			65		26	26				

Cass County, Minnesota, for Taxes for the Year 1938.

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead (Dominion)	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
2					28	01						29	1	PAID IN FULL	APR 4 1939											
2					28	01						29	2	PAID IN FULL	APR 4 1939											
2					28	01						29	3	PAID IN FULL	APR 4 1939	2870		174								
2					28	01						29	4	PAID IN FULL	APR 4 1939											
2					28	01						29	5	PAID IN FULL	APR 4 1939											
2					28	01						29	6	PAID IN FULL	APR 4 1939											
2					28	01						29	7	PAID IN FULL	APR 4 1939	2870		58								
2					28	01						29	8	PAID IN FULL	APR 4 1939											
2					28	01						29	9	PAID IN FULL	APR 4 1939											
2					28	01						29	10	PAID IN FULL	APR 4 1939											
2					27	07						29	11	PAID IN FULL	APR 4 1939	2871		145								
2					27	07						29	12	PAID IN FULL	APR 4 1939											
2					27	07						29	13	PAID IN FULL	APR 4 1939											
													14													
													15													
													16													
													17													
													18													
													19													
													20													
26					3.61	16						377														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to Limit as per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Board of Equalization (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.	Lloyd E. Cagley		1	5 31	Yes	No	15			15		6	6				SOLD FOR TAXES
"	"		2	6	"	"	15			15		6	6				SOLD FOR TAXES
"	"		3	7	"	"	15			15		6	6				SOLD FOR TAXES
"	"		4	8	"	"	15			15		6	6				SOLD FOR TAXES
"	"		5	9	"	"	15			15		6	6				SOLD FOR TAXES
"	"		6	10	"	"	15			15		6	6				SOLD FOR TAXES
Yola D. Canty	(Bena)		7	11	"	Yes	15	122		137	34 ~~35~~		34 ~~35~~				
Bena Townsite Co.	Lloyd E. Cagley		8	12	"	No	15			15		6	6				SOLD FOR TAXES
"	"		9	13	"	"	10			10		4	4				SOLD FOR TAXES
"	"		10	14	"	"	10			10		4	4				SOLD FOR TAXES
"	"		11	15	"	"	10			10		4	4				SOLD FOR TAXES
"	"		12	16	"	"	10			10		4	4				SOLD FOR TAXES
"	"		13	17	"	"	10			10		4	4				SOLD FOR TAXES
"	"		14	18	"	"	10			10		4	4				SOLD FOR TAXES
"	"		15	19	"	"	10			10		4	4				SOLD FOR TAXES
"	"		16	20	"	"	10			10		4	4				SOLD FOR TAXES
"	"		17	21	"	"	10			10		4	4				SOLD FOR TAXES
"	"		18	22	"	"	15			15		6	6				SOLD FOR TAXES
"	"		19	23	"	"	15			15		6	6				SOLD FOR TAXES
"	"		20	24	"	"	15			15		6	6				SOLD FOR TAXES
							255	122		377	~~35~~ 34	96	130				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead 31 Mills ($ cts.)	State Tax on Non-Homestead 31 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
6					83	04						87	1	PAID IN FULL	APR 4 1939												
6					83	04						87	2	PAID IN FULL	APR 4 1939												
6					83	04						87	3	PAID IN FULL	APR 4 1939	2870		572									
6					83	04						87	4	PAID IN FULL	APR 4 1939												
6					83	04						87	5	PAID IN FULL	APR 4 1939												
6					83	04						87	6	PAID IN FULL	APR 4 1939												
34					472							472													472		572
6					83	04						87	8	PAID IN FULL	APR 4 1939												
4					56	02						58	9	PAID IN FULL	APR 4 1939												
4					56	02						58	10	PAID IN FULL	APR 4 1939												
4					56	02						58	11	PAID IN FULL	APR 4 1939												
4					56	02						58	12	PAID IN FULL	APR 4 1939												
4					56	02						58	13	PAID IN FULL	APR 4 1939												
4					56	02						58	14	PAID IN FULL	APR 4 1939	2870		870									
4					56	02						58	15	PAID IN FULL	APR 4 1939												
4					56	02						58	16	PAID IN FULL	APR 4 1939												
4					56	02						58	17	PAID IN FULL	APR 4 1939												
6					83	04						87	18	PAID IN FULL	APR 4 1939												
6					83	04						87	19	PAID IN FULL	APR 4 1939												
6					83	04						87	20	PAID IN FULL	APR 4 1939												
130					1806	58						1864															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ 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.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	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 Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota		All of Block		85	Unorg	No	~~120~~			~~120~~		~~48~~	~~48~~				
2	Julius Witkofsky		All of Blk. S. of Ry. less Lots 15 + 16		86	"	yes	50	200		250	63		63				
3	"			15	86	"	No	5			5		2	2				
4	"			16	86	"	"	5			5		2	2				
5	~~Bena Townsite Co~~	Louis Dirt	All Lying N. of Ry. of		86	"	"	10			10		4	4				
6		"			91	"	"	120			120		48	48				
7		"			92	"	"	100			100		40	40				
8		"			93	"	"	120			120		48	48				
9		"			94	"	"	50			50		20	20				
10		"			99	"	"	50			50		20	20				
11	State of Minnesota			1	100	"	"	~~8~~	~~84~~		~~58~~		~~24~~	~~24~~				
12	"			2		"	"	~~8~~	~~53~~		~~58~~		~~22~~	~~22~~				
13	"			3		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
14	"			4		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
15	"			5		"		~~1~~			~~5~~		~~2~~	~~2~~				
16	"			6		"	"	~~1~~			~~8~~		~~2~~	~~2~~				
17	"			7		"	"	~~1~~			~~5~~		~~2~~	~~2~~				
18	"			8		"	"	~~8~~			~~8~~		~~2~~	~~2~~				
19																		
20																		
Total								~~640~~ 510	~~337~~ 200		~~999~~ 710	63	~~281~~ 184	~~354~~ 247				

Line	Valuations by School Districts as Equalized by Tax Commission: District No. ... Rate ... Mills (Dollars)	District No. (Dollars)	District No. (Dollars)	District No. (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 138.91 Mills ($ cts.)	State Tax on Non-Homestead ... Mills ($ cts.)	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
1														1													
2	63					8 75							8 75	2	2nd Half Paid / 1st Half Paid	SEP 30 1939 / AUG 23 1939					4 56						
3	2					28	01						29	3	2nd Half Paid / 1st Half Paid	SEP 30 1939 / AUG 23 1939	8120 / 7802				4 77	24					
4	2					28	01						29	4	2nd Half Paid / 1st Half Paid	SEP 30 1939 / AUG 23 1939											
5	4					55	02						57	5	2nd Half Paid / 1st Half Paid	OCT 28 1939 / APR 5 1939											
6	48					6 67	28						6 95	6	2nd Half Paid / 1st Half Paid	OCT 28 1939 / APR 5 1939											
7	40					5 56	23						5 79	7	2nd Half Paid / 1st Half Paid	OCT 28 1939 / APR 5 1939											
8	48					6 67	28						6 95	8	2nd Half Paid / 1st Half Paid	OCT 28 1939 / APR 5 1939	8866 / 2880		13 03		13 03						
9	20					2 78	12						2 90	9	2nd Half Paid / 1st Half Paid	OCT 28 1939 / APR 5 1939											
10	20					2 78	12						2 90	10	2nd Half Paid / 1st Half Paid	OCT 28 1939 / APR 5 1939											
11–20														11–20													
Total	247					34 32	1 07						35 39														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to Exempt 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Township Co. Louis Kert			1	E½ of	100	Yes	No	25			25		10	10			
"	"		2	E 100' of W½ of	100	"	"	25			25		10	10			
State of Minnesota			3	N 100' of W½ of	101	"	"	~~25~~			~~25~~		~~10~~	~~10~~			
"			4	E½ of	101	"	"	~~25~~			~~25~~		~~10~~	~~10~~			
"			5		5	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			6		6	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			7		7	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			8		8	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			9		9	"	"	~~5~~	~~44~~		~~100~~		~~40~~	~~40~~			
"			10		10	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			11		11	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			12		12	"	"	~~5~~			~~5~~		~~2~~	~~2~~			
"			13		102												
			14														
			15														
			16														
			17														
			18														
			19														
			20														
		Grand Total						~~50~~ 50	~~44~~		~~94~~ 50		~~40~~ 20	~~40~~ 20			

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 13.91 Mills ($ cts.)	State Tax on Non-Homestead 13.91 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
10					139 06							145	1	2nd Half Paid 1st Half Paid	OCT 26 1938 APR 5 1939				145 ✓						
10					139 06							145	2	2nd Half Paid 1st Half Paid	OCT 26 1938 APR 5 1939	8866 2880		145							
													3												
													4												
													5												
													6												
													7												
													8												
													9												
													10												
													11												
													12												
													13												
													14												
													15												
													16												
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													18												
													19												
													20												
20					278 12							290													
G.T. 7338					10196 7	1686						103653													

Assessment Roll and Tax List of Platted Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1938.

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & 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 Homesteads up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements, and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Bens Oil Co.	Lease No 34115						4										
2	Best Foster Oil Co.	Lease No 37583						10										
3	Frank Kneabe	Lease No 33887						37										
4	Red Lynes Sinclair Co	Lease No 31804						3										
5																		
6																		
7																		
8																		
9																		
10																		
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18																		
19																		
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	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 19.4 Mills ($ cts.)	State Tax on Non-Homestead 5.1 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	7					18	01						29	PAID IN FULL	AUG 4 - 1939	7665				29	01						
2	4					15	07						57	PAID IN FULL	JUL 14 1939	7433				57							
3	10					139	06						145												245 Added		
4	1					14							14												14		
5																											
6																											
7																											
8																											
9																											
10																											
11																											
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UNPLATTED

FORM 6 DILLON-RATE COMPANY, MINNEAPOLIS

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Pierna, County of Cass, Minnesota, 1938

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS								EQUALIZED VALUATIONS			REMARKS
			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 Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
	Acres	100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	154	76	~~777~~ ~~330~~	1633 ~~1495~~		1845 ~~1747~~ ~~2176~~	267 ~~246~~ ~~300~~	188 ~~174~~ ~~450~~	~~470~~ ~~583~~		455		
" " " " " 2	15	14	46	85 ~~70~~		131 ~~120~~	21	19 ~~17~~	8	29	29		
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TOTAL	169	90	~~364~~ 318	~~1650~~ 1705		~~1734~~ ~~1865~~ 2023	~~267~~ ~~265~~ 288	~~130~~ ~~187~~ 196	~~397~~ ~~447~~		484		

UNPLATTED

FORM 6

Tabular Statement of Taxable Unplatted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33⅓ per cent, Class 3.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
	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 Homesteads up to $4,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33⅓ per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page													
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PLATTED

FORM 6½

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Bena, County of Cass, Minnesota, 1938

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed		ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			
	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 Homesteads up to $4,000 at 25 per cent Class 3C Dollars	Assessed Value of Remainder at 40 per cent Class 4 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars	Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars	REMARKS
Footings Brought Forward from Page 1			800 / ~~300~~	3447		4247	1029	~~60~~	1089 / ~~408~~				
" " " " " 2			~~450~~ / ~~500~~	1185		1635	408	~~—~~	~~427~~				
" " " " " 3													
" " " " " 4			250	711		961		384	384				
" " " " " 5			250	1032		1282	296	44	~~340~~				
" " " " " 6			~~775~~ / ~~625~~	1076 / ~~700~~		1751 / ~~1325~~	~~316~~	~~8~~	319 / ~~327~~				
" " " " " 7			~~365~~ / ~~325~~	~~200~~		~~365~~ / ~~325~~	30	~~98~~	~~128~~				
" " " " " 8			~~375~~ / ~~400~~	2879		~~3764~~ / ~~3279~~	~~672~~	~~204~~	~~876~~ / ~~799~~				
" " " " " 9			~~795~~ / ~~700~~	459		~~754~~ / ~~700~~	~~165~~	~~36~~	~~701~~ / ~~700~~				
" " " " " 10			410	1650		2060	~~497~~	24	521				
" " " " " 11			~~335~~ / ~~300~~	1455		~~1790~~ / ~~1755~~	~~335~~	~~178~~	~~513~~ / ~~500~~				
" " " " " 12			~~160~~ / ~~200~~	587		~~747~~	82	~~169~~	~~251~~ / ~~200~~				
" " " " " 13			190	199		389	58	64	122				
" " " " " 14			100	323		423		169	169				
" " " " " 15			~~735~~ / ~~700~~	234		969	128	~~182~~	~~311~~ / ~~300~~				
" " " " " 16			~~730~~ / ~~700~~	297		~~1027~~	~~213~~	~~70~~	~~283~~ / ~~300~~				
" " " " " 17			~~785~~ / ~~700~~	275		~~1060~~ / ~~1000~~	112	~~246~~	~~358~~ / ~~300~~				
" " " " " 18			~~90~~ / ~~100~~			~~90~~ / ~~100~~	8	~~24~~	~~32~~ / ~~100~~				
" " " " " 19			~~135~~ / ~~100~~	~~—~~		~~135~~ / ~~100~~		~~54~~	~~54~~ / ~~100~~				
TOTAL			~~1055~~	~~9846~~		~~23881~~	~~3397~~	~~2484~~	~~5881~~				

PLATTED

FORM 6½

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Bena, County of Cass, Minnesota, 1938

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed (Acres / 100ths)	ASSESSOR'S 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 Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 20		740			480		197	197				
" " " " " 21		~~235~~ 135	240 105		~~235~~ 240		~~235~~ 96	~~235~~ 96				
" " " " " 22		~~90~~	245		~~90~~ 335		134	134				
" " " " " 23		~~50~~	~~245~~		~~50~~ ~~245~~		~~50~~ 20	~~50~~ 20				
" " " " " 24		~~35~~			~~35~~		~~14~~	~~14~~				
" " " " " 25		~~10~~	110		~~10~~ 120		~~48~~	~~48~~				
" " " " " 26		~~40~~	~~90~~		~~40~~ 130		~~57~~	~~57~~				
" " " " " 27		~~25~~	0		~~25~~		~~39~~	~~39~~				
" " " " " 28		~~65~~			~~65~~		~~26~~	~~26~~				
" " " " " 29		255	122		377	34	96	130				
" " " " " 30		~~510~~ 610	~~200~~ 500		~~710~~ 710	63	~~184~~ 184	~~747~~ 747				
" " " " " 31		~~50~~	~~45~~		~~50~~ ~~95~~		~~70~~	~~70~~				
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		~~2315~~ 6610	~~1973~~ 18371		~~4288~~ 24981	~~28~~ 441	~~1456~~ 7897	~~1484~~ 7338				

PLATTED

FORM 6½

Tabular Statement of Taxable Platted Real Property Assessment of the ..... of ....., County of ....., Minnesota, 19.....

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Remainder at 40 per cent, Class 4.

	Number of Acres of Land Assessed (Acres / 100ths)	ASSESSOR'S 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 Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page												
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