ASSESSMENT & TAX LIST

Vil. of Bena

1940

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

Cass County, Minn., 1940

Gerald Deston Assessor of the Vil. 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 1940, 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.

[illegible signature] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

All Real and Personal Property in this State, and all Personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

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

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

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of, any other person, company, or corporation, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, company or corporation.

3. The property of a minor child or insane person shall be listed by his guardian, or by the person having such property in charge.

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

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

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

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

8. The property of manufacturers and others 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. 2005. 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 taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

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

Chap. 212, Laws 1925. Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

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

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

Chap. 308, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

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

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

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

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

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

Sec. 2002. Lists to be Verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which by this chapter he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity, but no person shall be required to include in his statement any share of the capital stock of any company or corporation which it is required to list and return as its capital and property for taxation in this state.

Sec. 2030. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement 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 the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 10306. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 1993. Classification of Property. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, except as provided by class three "a" (3a), stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, except as provided by class three "a" (3a) and all unplatted real estate, except as provided by classes one (1) and three "b" (3b) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third (33⅓) per cent of the true and full value thereof.

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

Class 3b. 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 "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is 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 each tract of unplatted real estate used for the purpose of a homstead shall be exempt from taxation for state purposes: except that said first $4,000.00 full and true 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, if the true and full value is 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 four (4) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of platted real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject 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 salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓ per cent and 40 per cent 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 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 *or 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.*

Vill. of Bena, Cass

Vil. of Bena - Unorg. Sch. Dist.

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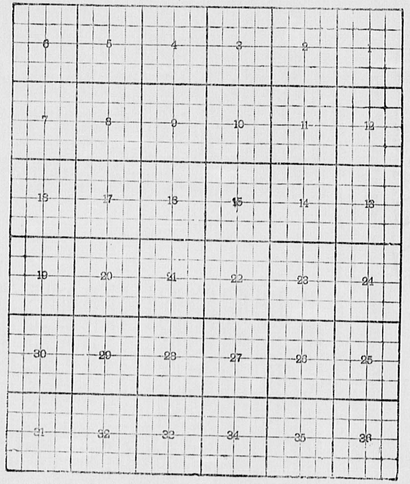
For Convenience of Auditor in Showing Boundaries of School Districts

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



Assessor's Report on Tree Bounty in the Town of ..... County of ....., Minnesota, 1940.

FORM 1 BILLES-SAYE COMPANY, MINNEAPOLIS

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

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

Dated ..... *19.40.*

..... *Assessor.*

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the ..... of ..... in the County of ..... for the Year 1940.

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.

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 1940.*

Witness my hand and official seal this 31 *day of* December, *1940.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Sixth day of January, A. D. 1941, 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 1940, as specified above, and amounting to* $1738.95 *One thousand seven hundred thirty eight and* 95/100 *DOLLARS.*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 5 *19* 42

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 1940, 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, 1942, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1940, 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.

Returns Sh

NAMES OF OWNERS

TABULAR SCHEDULE OF VALUATIONS, RATES AND TAXES

Levied in the Village of Bena, Cass County, State of Minnesota.

15697 / 8 / 16573

No. School District	Valuation of Money and Credits Dollars	Valuation by School Districts: 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
Un.	2670		510	8839	1489	10,838

Rate of State Taxes

State Rev. Mills	State Sch'l Mills	Techs.' Ins. & Ret. Fund Mills	St. Debt Mills	Mills	Total Rate of State Tax Mills
			1.24		1.24
1.10	1.73	.38	6.05		8.76

Rate of County Taxes

Co. Rev. Mills	Co. R.&B. Mills	Co. Welf. Mills	Co. Bond and Int. Mills	Old Age Assist. Mills	Mills	Mills	Mills	Mills	Total Rate of County Tax Mills
20.59	4.16	33.86	20.59						79.16

Rate of Town, City or Village Taxes

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
20.									20.

Rate of School Taxes

Local 1 Mill Mills	Special Mills	School State Loan Mills	Def. Mills	Cap. Outlay Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of All Taxes Mills
1.	15.	8.44	11.81	5.32			41.57	141.97
1.	30.	8.44	11.81	5.32			56.57	156.97

TAXES LEVIED

Local 1 Mill and Special School Taxes by Districts

Local 1 Mill	Special	Deficiency	Capital Outlay	State Loan	Total School Tax
51	765	602	271	430	2119
1033	30987	12198	5495	8717	58430

All Other Taxes

Funds	Rate	Amounts
State Revenue		468
State School		523
Teachers' Insurance and Retirement Fund		162
St. Debt-Non-H.		3098
" H.		819
County Revenue		22294
County Road and Bridge		4509
County Welfare		36698
County Bond and Interest		22294
County Old Age Assistance		
Town Revenue		21680
Town Road and Bridge		
Town 1 Mill Dragging		
Town State Loan		
Town Building		
Town Fire Patrol		
School Local 1 Mill		1084
School Special		31752
School State Loan		9147
School Deficiency		12800
School Cap. Outlay		5766
		173094
Money and Credits		801
TOTAL		173895

Total

Total No. Acres 169 90 Total Levy, $ 1738 95 Book Footings, $ 1738 95

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 schedule, 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. 1940.

Witness my hand and official seal this 31st day of December A. D. 1940.

SEAL

L. C. Peterson County Auditor

Note ★ Assessors wil

Returns Sh

NAMES OF OWNERS

Note ★ Assessors wil

Collection of Taxes of 1940, (Village) of Bena, Cass County, Minnesota.

FUNDS	March Settlement 1941	June Settlement 1941	November Settlement 19....	Am't Collected from Nov. 19.... to First Monday in Jan. 19....	ABATEMENTS	Total Collected and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue									
State School									
Teachers' Ins. and Ret. Fund									
(L. Mill (1.34 mill)	117	188							
Con Sem. (8.16 ")	252	299							
County Revenue	1934	3182							
County Road and Bridge	242	639							
County Poor	3191	5241							
County Bond and Interest	1934	3182							
County Old Age Assistance									
Town Revenue	1885	3094							
Town Road and Bridge									
Town 1 Mill Dragging									
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	94	154							
School Special	2827	4427							
State Loan School	795	1310							
School Def. Emergency	1113	1828							
School Cap. Outlay	501	825							
Money and Credits	271								
TOTALS	16316	24367							

SCHOOL DISTRICTS	MARCH SETTLEMENT Local 1 Mill	Special	Def. Emerg.	Total	JUNE SETTLEMENT Local 1 Mill	Special	Def. Emerg.	Total	NOVEMBER SETTLEMENT Local 1 Mill	Special	Total	FORFEITED SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER TO JANUARY Local 1 Mill	Special	Total	Total Collected	Balance Uncollected
School District No. Loc.	94	2827	795		154	4427	1310	8544											
" " " Def.	1113																		
" " " Cap. O.	501																		
" " "																			
" " "																			
" " "																			
" " "																			
" " "																			
TOTALS				5331				8544											

(Def. (+1828 Cap (3-825)

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 C Blank-Bates Duplicate, Bemidji, N.

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	100ths	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 $1,000 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 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 Department of Taxation (Dollars)	Sold for Taxes
1	G. E. Denny & Louis Kirt		SW¼ NW¼ less platted portion	No 145	TR	31	50	Unk		Yes	15	710 ~~70~~		725 ~~85~~	45 ~~14~~		45 ~~14~~				
2	~~State of Minnesota~~	Albert Ward & Ford	NW¼ SW¼ less platted portion, less 1 acre							No	9			9		3	3				
3	James Castello		SW¼ SW¼ less 9.1 acres		87	17				Yes ~~No~~	15			15	3		3				
4	Emily Castello		300' x 699' of SW¼ SW¼			48	3			Yes	10	300 ~~100~~		310 ~~110~~	67 ~~22~~		67 ~~22~~				[illegible]
5	Julius Nitkofsky		7 acres of NW¼ SW¼			770				"	2			5	1		1				[illegible]
6	"		3 acres of SW¼ SW¼			3				"	3										
7	Great Northern Ry. Co.		7.10 acs of NW¼ SW¼ (under Station Grounds)							Exempt											
8	Cass Co. Fair		1.75 acres of SW¼ SW¼							"											
9	Samuel Procopio		NE¼ NE¼ unplatted portion, less 5.7 acres	34	145	28		790		Yes	5			5	1		1				
10	State of Minnesota		SW¼ NE¼ unplatted part, less 1 acre, less 6.67 acres																		
11	~~John A. Dassell~~	Arthur Krajcla	10 acres of NW¼ NE¼					10		Yes	10	90 ~~30~~		100 ~~40~~	70		70 ~~8~~				
12	Sam Procopio		7 acres of NE¼ NE¼					7		"											
13	"		8.3 acs. of NW¼ NE¼ less 1 acre					230		.											
14	"		37.7 acs. of SW¼ NE¼					3770		.	60	240 ~~80~~		300 ~~140~~	60 ~~28~~		60 ~~28~~				
15	"		3.7 acs. of NE¼ NE¼					370		.											
16	"		6.10 acs. of SW¼ NE¼					610		.											
17	"		6 acres of SW¼ NE¼					6		.											
18	"		Part of NW¼ NE¼ less ½ acre					836		.											
19	A. Patrin		About 1.5 acs of NW¼ NE¼	34	145	28		1.50			2	894 ~~298~~		896 ~~300~~	299 ~~100~~		299 ~~100~~				[illegible]
20																					
								154.76			131	578 1734		709 1865	19 ~~50~~ 19	103 ~~309~~ 309	122 ~~359~~ 494				

	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ~~Mills~~ 141.27 Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	District No. Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 141.27 Mills	State Tax on Non-Homestead 8.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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	45					639							639	PAID IN FULL	JUL 3 1941	7087		639								
2	3					43	03						46	PAID IN FULL	AUG 29 1941	8534				46						
3	~~43~~					43							43											43		
4	~~67~~					880							880											880	7	9.60
5	1					14							14											14	7	15
6																										
7																										
8																										
9	1					14							14	PAID IN FULL	MAY 7 1941	3644		14								
10																										
11	70					284							284	PAID IN FULL	APR 23 1941	3511		284								
12																										
13																										
14	60					852							852	PAID IN FULL	MAY 7 1941	3644		852								
15																										
16																										
17																										
18																										
19	299					4245	262						4507											4507		
20																										
	494					7014	265						7279													

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form L C. Blank-3-18 Compt. Minneapolis

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	100ths	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 $1,000 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 (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 Department of Taxation (Dollars)	Sold for Taxes
1	~~John A. Dwinnell~~	Arthur Majala	NW¼NE¼ less platted portion	34	145	28	8	14	Ben	yes	10			10	2		2				
2			2 lots 13.3 acs. 2 lots 8.36 acs.																		
3	Lillian B. Mathews	Julius Morse	490'x677.33' of SE¼ of NE¼				7			yes	3	66 ~~20~~		69 20	14 3		14 3				SOLD FOR TAX
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
			Grand Total				15	14			13	66 ~~22~~		79 20	16		16 3				

	Valuations by School Districts as Equalized by Department of Taxation: 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 14.47 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	8					78							28	1	PAID IN FULL	APR 23 1941	3511		28									
2														2														
3	14					199							199	3	PAID IN FULL	JUN 19 1941	6325		199									
4														4														
5														5														
6														6														
7														7														
8														8														
9														9														
10														10														
11														11														
12														12														
13														13														
14														14														
15														15														
16														16														
17														17														
18														18														
19														19														
20														20														
	16					227							227															
	510					7241	265						7506															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
Thomas Sheehy			1	1	Unl.	yes	38 ~~25~~	~~1544~~ ~~1232~~		~~2587~~ ~~2344~~	646 ~~343~~	32	646 ~~343~~				
"			2	2		"	38 ~~25~~			~~22~~	9 ~~5~~		9 ~~5~~				
"			3	3		"	38 ~~25~~			~~22~~	9 ~~5~~		9 ~~5~~				
"			4	4		"	38 ~~25~~			~~22~~	9 ~~5~~		9 ~~5~~				
"			5	5		"	38 ~~25~~	704 ~~562~~		~~747~~ ~~562~~	61 ~~38~~		61 ~~38~~				
"			6	6		"	38 ~~25~~				10		10				
"			7	7		"	38 ~~25~~			~~22~~	10 ~~6~~		10 ~~6~~				
"			8	8		"	38 ~~25~~	118 ~~59~~		~~156~~ ~~77~~	39 ~~24~~		39 ~~24~~				
N.W. District of the Christian Missionary Alliance			9	9	Exempt												
" " "			10	10	"												
State of Minnesota (Contr. to George H. Denny)			11	11													
" (Contr. to C. E. Denny)			12	12													
Edwin L. Hawkinson			13	1	8	yes	38 ~~25~~	764 ~~382~~		802 ~~438~~	200 ~~109~~		200 ~~109~~				
"			14	2		"	38 ~~25~~				9		9				
"			15	3		"	38 ~~25~~				9		9				
"			16	4		"	38 ~~25~~	1106 ~~553~~		1144 ~~586~~	286 ~~150~~		286 ~~150~~				
"			17	5		"	38 ~~25~~				9		9				
~~Mrs Mary L. Quinn~~ ~~Maurice J. Hodgins~~		Edwin L. Hawkinson	18	6			38 ~~25~~			~~25~~		15 ~~10~~	15 ~~10~~				
"	"	"	19	7			38 ~~25~~			~~25~~		15 ~~10~~	15 ~~10~~				
"	"	"	20	8			38 ~~25~~			~~25~~		15 ~~10~~	15 ~~10~~				
							~~400~~ 608	~~2368~~ 4736		~~2768~~ 5344	~~493~~ 1306	~~30~~ 445	~~1003~~ 1351				

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 16.67 Mills	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
646					10.76							10.76	PAID IN FULL	OCT 16 1941											
9					1.41							1.41	PAID IN FULL	OCT 16 1941											
9					1.41							1.41	PAID IN FULL	OCT 16 1941											
9					1.41							1.41	PAID IN FULL	OCT 16 1941	9235				12.47	4.36					
61					9.58							9.58	PAID IN FULL	OCT 16 1941											
10					1.57							1.57	PAID IN FULL	OCT 16 1941											
10					1.57							1.57	PAID IN FULL	OCT 16 1941											
39					6.12							6.12	PAID IN FULL	OCT 16 1941											
200	1.41				31.39							31.39	PAID IN FULL	JUL 30 1941							Abated to	33.39			# 767 Abated
9	7				1.41							1.41	PAID IN FULL	JUL 30 1941							"	1.10			#761 Abated
9	7				1.41							1.41	PAID IN FULL	JUL 30 1941	9481				5.96		"	1.10			Abated
286	2.13				44.89							44.89	PAID IN FULL	JUL 30 1941							"	33.43			11.46 Abated
9	6				1.41							1.41	PAID IN FULL	JUL 30 1941							"	.94			Abated
15					2.35	1.3						2.48	PAID IN FULL	MAY 26 1941											
15					2.35	1.3						2.48	PAID IN FULL	MAY 26 1941	4513		7.44								
15					2.35	1.3						2.48	PAID IN FULL	MAY 26 1941											
1351					21.03	3.9						21.42													

Form 5 C. Laws 1939, Chap. 315

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 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 Department of Taxation (Dollars)	Sold for Taxes
Isabelle Jones		1	9	8		Yes	38 25	494		532	133		133				
State of Minnesota		2	10														
J. E. Johnston		3	11			no	38 25	470		458		183	183				
"		4	12			"	38 25					15	15				
Mrs Rose McFarland		5	13			Yes	38 25				10		10				
"		6	14			"	73 75				6		6				
"		7	15			"	73 75	470		443	111		111				
"		8	16			"	73 75				6		6				
"		9	17			"	73 75				6		6				
"		10	18			"	73 75				6		6				
"		11	19			"	73 75				6		6				
"		12	20			"	73 75				6		6				
"		13	21			"	73 75				6		6				
"		14	22			"	73 75				6		6				
"		15	23			"	73 75				6		6				
"		16	24			"	73 75				6		6				
School		17	1	3													
"		18	2		Exempt												
"		19	3														
"		20	4														
							405	469		1739	133	198	512				
								1334			314						

Valuations by School Districts as Equalized by Department of Taxation: 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 156.97 Mills ($ cts.)	State Tax on Non-Homestead 5.75 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
133					2088							2088	1	PAID IN FULL	OCT 30 1941	9674				2088 73							
													2														
183					2873	160						3033	3													3033	
15					225	13						248	4													248	
10					157							157	5	PAID IN FULL	NOV 7 - 1941												
6					94							94	6	PAID IN FULL	NOV 7 - 1941												
111					1742							1742	7	PAID IN FULL	NOV 7 - 1941												
6					94							94	8	PAID IN FULL	NOV 7 - 1941												
6					94							94	9	PAID IN FULL	NOV 7 - 1941												
6					94							94	10	PAID IN FULL	NOV 7 - 1941	1058				2839 99							
6					94							94	11	PAID IN FULL	NOV 7 - 1941												
6					94							94	12	PAID IN FULL	NOV 7 - 1941												
6					94							94	13	PAID IN FULL	NOV 7 - 1941												
6					94							94	14	PAID IN FULL	NOV 7 - 1941												
6					94							94	15	PAID IN FULL	NOV 7 - 1941												
6					94							94	16	PAID IN FULL	NOV 7 - 1941												
													17														
													18														
													19														
													20														
517					8025	173						8208															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form A C 6448-8-16 10M-17, 10M-18-8

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
School	1		5	8	Exempt													
"	2		6															
"	3		7															
"	4		8															
"	5		9															
"	6		10															
"	7		11															
"	8		12															
"	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 Department of Taxation: 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ 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, Cass County, Minnesota, for Taxes for the Year 1940.

FORM 5 C 6-6-40-10-M-1-41-4

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 Improvements (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 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 Department of Taxation (Dollars)	Sold for Taxes
Marietta Williams or Olly M. Rilleton			1	4	Un.	Yes	8				7		7				
"	"		2			"	8				7		7				
"	"		3	3		"	8				7		7				
"	"		4	4		"	8				7		7				
"	"		5	5		"	8				7		7				
"	"		6	6		"	8				7		7				
"	"		7	7		"	8				7		7				
"	"		8	8		"	8				7		7				
"	"		9	9		"	15 x 140	1048		1063	466		466				
"	"		10	10		"	15 x 140	624		639	141		141				
"	"		11	11		"	15 x 140				4		4				
"	"		12	12		"	15 x 140				4		4				
Hiram N. Lukke			13	13		No	3 x					1	1				Sold for Tax
"			14	14		"	3 x					1	1				Sold for Tax
"			15	15		"	3 x					1	1				Sold for Tax
"			16	16		"	3 x					1	1				Sold for Tax
"			17	17		"	3 x					1	1				Sold for Tax
"			18	18		"	3 x					1	1				Sold for Tax
"			19	19		"	3 x					1	1				Sold for Tax
			20														
							~~94~~ 145	~~524~~ 1048		~~618~~ 1193	~~149~~ 294	~~6~~ 7	~~155~~ 301				

Valuations by School Districts as Equalized by Department of Taxation: 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 16.97 Mills	State Tax on Non-Homestead 8.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1942	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.	$ cts.
7					31							31	1	PAID IN FULL	MAY	27	1941											
7					31							31	2	PAID IN FULL	MAY	27	1941											
7					31							31	3	PAID IN FULL	MAY	27	1941											
7					31							31	4	PAID IN FULL	MAY	27	1941											
7					31							31	5	PAID IN FULL	MAY	27	1941											
7					31							31	6	PAID IN FULL	MAY	27	1941											
7					31							31	7	PAID IN FULL	MAY	27	1941	4412		46 12								
7					31							31	8	PAID IN FULL	MAY	27	1941											
4					63							63	9	PAID IN FULL	MAY	27	1941											
466					4175							4175	10	PAID IN FULL	MAY	27	1941											
4					63							63	11	PAID IN FULL	MAY	27	1941											
4					63							63	12	PAID IN FULL	MAY	27	1941											
1					16	01						17	13	PAID IN FULL	NOV	3	1941											
1					16	01						17	14	PAID IN FULL	NOV	3	1941											
1					16	01						17	15	PAID IN FULL	NOV	3	1941											
1					16	01						17	16	PAID IN FULL	NOV	3	1941	9943				119	09					
1					16	01						17	17	PAID IN FULL	NOV	3	1941											
1					16	01						17	18	PAID IN FULL	NOV	3	1941											
1					16	01						17	19	PAID IN FULL	NOV	3	1941											
													20															
301					4724	07						4731																

Form 5 C [illegible]

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $3000, 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 $3,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Valuing 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 Department of Taxation (Dollars)	Sold for Taxes
Hiram N. Lakke		1	70	4		Un	na	3 2			2		1	1				SOLD FOR TAXES
"		2	71				"	3 2			2		1	1				SOLD FOR TAXES
"		3	72				"	3 2			2		1	1				SOLD FOR TAXES
"		4	73				"	3 2			2		14	4				SOLD FOR TAXES
"		5	74				"	3 2			2		1	1				SOLD FOR TAXES
Marietta Williams & Nelly M. Eckstein		6	1	5			Yes	15 40			20	4		4				
" "		7	2				"	15 40			20	4		4				
" "		8	3				"	15 40			20	4		4				
" "		9	4				"	15 40			20	4		4				
Judson B. & Leota V. Daniels		10	5				"	15 40			20	4		4				
" "		11	6				"	15 40				3		3				
" "		12	7				"	15 40				3		3				
" "		13	8				"	15 40				3		3				
" "		14	9				"	15 40	1480 740		1495 220	374 205		374 205				
" "		15	10				"	15 40				3		3				
" "		16	11				"	15 40				3		3				
" "		17	12				"	15 40				3		3				
Chas. & Emma A. Trumbauer		18	13				Yes	8 5	704 440		712 442	53		53 27				SOLD FOR TAXES
" "		19	14				"	8 5				2		2				SOLD FOR TAXES
		20																
								140 711	942 1684		992 1895	243 466	4 5	247 471				

Valuations by School Districts as Equalized by Department of Taxation: 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	State Tax on Non-Homestead 8.7 Mills	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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1					16	01						17	1	PAID IN FULL	NOV 3 1941	9147				85	07						
1					16	01						17	2	PAID IN FULL	NOV 3 1941												
1					16	01						17	3	PAID IN FULL	NOV 3 1941												
1					16	01						17	4	PAID IN FULL	NOV 3 1941												
1					16	01						17	5	PAID IN FULL	NOV 3 1941												
4					63							63	6	PAID IN FULL	MAY 27 1941												
4					63							63	7	PAID IN FULL	MAY 27 1941												
4					63							63	8	PAID IN FULL	MAY 27 1941	4412		252									
4					63							63	9	PAID IN FULL	MAY 27 1941												
3					47							47	10	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
3					47							47	11	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
3					47							47	12	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
3					47							47	13	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941	1240 6600		3 100				3 100					
374					5871							5871	14	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
3					47							47	15	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
3					47							47	16	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
3					47							47	17	2nd Half Paid / 1st Half Paid	NOV 25 1941 / JUN 27 1941												
53					832							832	18												832		
2					31							31	19												31		
													20														
471					7395	05						7400															

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 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 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 Department of Taxation (Dollars)	Sold for Taxes
1	James Costello			15	5	Un.	yes	8	778 ~~110~~		~~778~~ ~~110~~	57 ~~30~~		57 ~~30~~				
2	"			16			"	8				7		7				
3	Matt Holaday			17			yes	8	46 ~~23~~		54 ~~25~~	13 ~~7~~		13 ~~7~~				
4	"			18				8			5	7 ~~1~~		7 ~~1~~				
5	~~Nelly M. Ballantine~~	Albin Hogan		19		Un.		8				7		7				
6	— "			20				8				7		7				
7	— "			21				8	137 ~~66~~		140 ~~66~~	35 ~~24~~		35 ~~24~~				
8	— "			22				8				7		7				
9	— "			23				8				7		7				
10	— "			24				8				7		7				
11	Mrs. Rose McFarland			1	6		yes	73 ~~15~~				6		6				SOLD FOR TAX
12	"			7			"	73 ~~15~~	757 ~~126~~		795 ~~126~~	69 ~~44~~		69 ~~44~~				SOLD FOR TAX
13	Jas. Carpenter			8			yes	73 ~~15~~			~~75~~	6 ~~4~~		6 ~~4~~				
14	"			4			"	73 ~~15~~	340 ~~170~~		365 ~~200~~	91 ~~56~~		91 ~~56~~				
15	"			5			"	73 ~~15~~				6		6				
16	State of Minnesota	(Contract to Mrs. Frank Mains)		6			yes	73 ~~15~~	748 ~~134~~		771 ~~134~~	68 ~~46~~		68 ~~46~~				SOLD FOR TAX
17	" " " "	(" " " ")		7			"	73 ~~15~~				5		5				SOLD FOR TAXES
18	Mrs. Frank Mains			8				73 ~~15~~				5		5				
19	State of Minnesota	(Contract to Mrs. Frank Mains)		9				73 ~~15~~				5		5				SOLD FOR TAXES
20																		
								~~485~~ 787	619 1738		~~804~~ 1575	~~204~~ 380		~~204~~ 380				

	Valuations by School Districts as Equalized by Department of Taxation: 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 15.27 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.)
1	57												895
2	7												31
3	13												204
4	7												31
5	7												31
6	7												31
7	35												549
8	7												31
9	7												31
10	7												31
11	6												94
12	69												1083
13	6												94
14	91												1428
15	6												94
16	68												1067
17	5												78
18	5												78
19	5												78
20													
	380												5959

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty	November Settlement 1941 ($ cts.)	Penalty	Collections to First Monday in January 1942 ($ cts.)	Penalty	Delinquent on First Monday in January 1942 ($ cts.)	Penalty	Total Delinquent Tax and Penalty ($ cts.)
1													895 9		967
2													31 9		33
3	PAID IN FULL	OCT	30	1941	9675				235 08						
4	PAID IN FULL	OCT	30	1941											
5	PAID IN FULL	APR	28	1941											
6	PAID IN FULL	APR	28	1941											
7	PAID IN FULL	APR	28	1941											
8	PAID IN FULL	APR	28	1941	3439		704								
9	PAID IN FULL	APR	28	1941											
10	PAID IN FULL														
11	PAID IN FULL	NOV	7	1940	1073				1177 41						
12	PAID IN FULL	NOV	7	1940											
13	PAID IN FULL	OCT	13	1941											
14	PAID IN FULL	OCT	13	1941	9299				1616 57						
15	PAID IN FULL	OCT	13	1941											
16	Bal. pd.	FEB	24	1941											
	part pd.	FEB	13	1941											
17	Bal. pd.	FEB	24	1941	1594	213									
	part pd.	FEB	13	1941	1083	1010									
18	Bal. pd.	FEB	24	1941											
	part pd.	FEB	13	1941											
19													78 9		84
20															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 5 C

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)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 40 per cent Class 3C (Dollars)	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)	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 Department of Taxation (Dollars)	Sold for Taxes
Bena Townsite Co.		1	10	6	Un.	No	73 ~~75~~			~~75~~		9 ~~6~~	9 ~~6~~				SOLD FOR TAXES
"		2	11			"	73 ~~75~~			~~75~~		9 ~~6~~	9 ~~6~~				SOLD FOR TAXES
State of Minnesota		3	12														
Ralph C. Daniels	J. B. & Leota M. Daniels	13				No	73 ~~75~~			~~75~~		9 ~~6~~	9 ~~6~~				SOLD FOR TAXES
" "	"	5	14			"	73 ~~75~~			~~75~~		9 ~~6~~	9 ~~6~~				SOLD FOR TAXES
" "	"	6	15			"	73 ~~75~~			~~75~~		9 ~~6~~	9 ~~6~~				SOLD FOR TAXES
" "	"	7	16			"	73 ~~75~~			~~75~~		9 ~~6~~	9 ~~6~~				
J. B. & Leota M. Daniels		8	17			Yes	73 ~~75~~	7414 ~~1207~~		7437 ~~1232~~	609 ~~513~~		609 ~~513~~				
" "		9	18			"	73 ~~75~~				6		6				
" "		10	19			"	73 ~~75~~				6		6				
Mrs. Rose M. Farland		11	20			"	73 ~~75~~			~~75~~	6 ~~4~~		6 ~~4~~				SOLD FOR TAXES
"		12	21			"	73 ~~75~~			~~75~~	6 ~~4~~		6 ~~4~~				SOLD FOR TAXES
"		13	22			"	73 ~~75~~			~~75~~	6 ~~4~~		6 ~~4~~				SOLD FOR TAXES
"		14	23			"	73 ~~75~~			~~75~~	6 ~~4~~		6 ~~4~~				SOLD FOR TAXES
"		15	24			"	73 ~~75~~			~~75~~	6 ~~4~~		6 ~~4~~				SOLD FOR TAXES
Village of Bena (Community Hall)		16	1	7	Exempt												
~~Helen~~ " Erickson		17	2														
Helen Erickson		18	3			No	38 ~~25~~					15	15				
Helen Erickson		19	4			"	38 ~~25~~	150 ~~75~~		188 ~~150~~		75 ~~60~~	75 ~~60~~				
Helen Erickson		20	5			"	38 ~~25~~					15	15				
							~~285~~	~~1282~~		~~1567~~	~~333~~	~~96~~	~~429~~				
							436	7564		8000	651	159	810				

Valuations by School Districts as Equalized by Department of Taxation: 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 18.94 Mills ($ cts.)	State Tax on Non-Homestead 8.76 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
9					141	08						149	1															149 8	161
9					141	08						149	2															149 8	161
													3																
9					141	08						149	4	2nd Half Paid / 1st Half Paid	NOV 25 / JUN 27	1941 / 1941													
9					141	08						149	5	2nd Half Paid / 1st Half Paid	NOV 25 / JUN 27	1941 / 1941													
9					141	08						149	6	2nd Half Paid / 1st Half Paid	NOV 25 / JUN 27	1941 / 1941	11240 / 6500		2 98				2 98					
9					141	08						149	7	2nd Half Paid / 1st Half Paid	NOV 25 / JUN 27	1941 / 1941													
609					9559							9559	8	1st Half Paid	AUG 18	1941													
6					94							94	9	2nd Half Paid / 1st Half Paid	NOV 25 / AUG 18	1941 / 1941	11240 / 8437												
6					94							94	10	2nd Half Paid / 1st Half Paid	NOV 25 / AUG 18	1941 / 1941													
6					94							94	11	PAID IN FULL	NOV 7 - 1940		16356												
6					94							94	12	PAID IN FULL	NOV 7 - 1940														
6					94							94	13	PAID IN FULL	NOV 7 - 1940							3 76	13						
6					94							94	14	PAID IN FULL	NOV 7 - 1940														
6					94							94	15	PAID IN FULL	NOV 7 - 1940														
													16																
													17																
15					235	13						248	18	2nd Half Paid / 1st Half Paid	JUL 18 / JUL 12	1941 / 1941	0688					8 62						
75					1177	66						1243	19	2nd Half Paid / 1st Half Paid	JUL 18 / JUL 12	1941 / 1941	7467		8 70									
15					235	13						248	20	2nd Half Paid / 1st Half Paid	JUL 18 / JUL 12	1941 / 1941													
					12710	140						12850																	
810																													

Check No 45.19 = 703 / 18.22

Form 5 C

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. 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	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 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 Department of Taxation (Dollars)	Sold for Taxes
1	~~Pena Granite Co.~~	Helen Erickson		6	7	Un	No	38 ~~25~~					15 ~~10~~	15 ~~10~~				SOLD FOR TAXES
2	~~Geo. C. Erickson~~	" "		7			Yes	38 ~~25~~	1385 ~~924~~		1423 ~~949~~	356 ~~237~~		356 ~~237~~				
3		" "		8			"	38 ~~25~~				10		10				
4	Harold W. Harding			9			No	38 ~~25~~	750 ~~1125~~		788 ~~1175~~		115 ~~70~~	115 ~~70~~				
5				10			"	38 ~~25~~					15 ~~10~~	15 ~~10~~				
6	Pena Granite Co.			11			Yes	38 ~~25~~	1540 ~~770~~		1578 ~~1026~~	394 ~~205~~		394 ~~205~~				
7				12			"	38 ~~25~~				10		10				
8	Geo. J. Stephens			13			Yes	73 ~~15~~	300 ~~450~~		373 ~~445~~	81 ~~44~~		81 ~~44~~				
9	"			14			"	73 ~~15~~				6		6				
10	"			15			"	73 ~~15~~				6		6				
11	~~State of Minnesota~~	Agnes Stephens		16														SOLD FOR TAXES
12	"	(Contr. Mae Ray Gardner)		17														SOLD FOR TAXES
13	" " "	"		18														SOLD FOR TAXES
14	~~State of Minnesota~~	John J. & Florence Gielen		19														
15	John Gielen			20				73 ~~15~~					9 ~~6~~	9 ~~6~~				
16	~~Peter Kirk~~	John J. & Florence M. Gielen		21			Yes	73 ~~15~~	196 ~~98~~		219 ~~137~~	55 ~~32~~		55 ~~32~~				
17	" " "	"		22			"	73 ~~15~~				6		6				
18	John Gielen			23			"	73 ~~15~~					9 ~~6~~	9 ~~6~~				
19	James D. Middleton			24			No	73 ~~15~~	50 ~~25~~		73 ~~40~~		29 ~~16~~	29 ~~16~~				SOLD FOR TAXES
20																		
								~~295~~ 480	~~1862~~ 3724		~~2157~~ 4174	~~472~~ 934	~~108~~ 197	~~580~~ 1116				

Cass County, Minnesota, for Taxes for the Year 1940.

Valuations by School Districts as Equalized by Department of Taxation: 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 15.6 Mills	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
15					235	13						248	1	PAID IN FULL	2nd Half Paid JUL 18 1941	7683				248						
356					5588							5588	2		1st Half Paid JUL 18 1941	7684										
10					157	101						258	3		2nd Half Paid JUL 18 1941	7767		2923		2923						
115					1805	15						1820	4		1st Half Paid JUL 7 1941	7847		1028		1027						
15					235							235	5		2nd Half Paid OCT 28 1941	7763										
394					6185							6185	6		1st Half Paid JUL 7 1941	9846				1714						
10					157							157	7		2nd Half Paid OCT 28 1941	7435				1614						
81					1271							1271	8		1st Half Paid JUL 2 1941									1271		1373
6					94							94	9		2nd Half Paid OCT 28 1941									94		102
6					94							94	10		1st Half Paid JUL 2 1941									94		102
													11													
													12													
													13													
													14													
9					141	08						149	15		2nd Half Paid SEP 9 1941											
55					863							863	16		1st Half Paid JUN 4 1941											
6					94							94	17		2nd Half Paid SEP 9 1941											
9					141	08						149	18		1st Half Paid JUN 4 1941											
29					455	25						480	19		2nd Half Paid SEP 9 1941									480		
													20													
1116					17515	170						17685														

Assessment Roll and Tax List of Platted Real Property in the Village of Pena, Cass County, Minnesota, for Taxes for the Year 1940.

Form L C 8648-3L-10 DUBLEY, MINNEAPOLIS

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 $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 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 Department of Taxation Dollars	Sold for Taxes
1	State of Minnesota			1	8		Un												
2	"			2															
3	"			3															
4	"			4															
5	"			5															
6	Irvin J. Harding			6				No	38 ~~25~~	760 ~~380~~		798 ~~480~~		319 ~~192~~	319 ~~192~~				SOLD FOR TAXES
7	"			7				"	38 ~~25~~					15	15				SOLD FOR TAXES
8	"			8				"	38 ~~25~~					15	15				SOLD FOR TAXES
9	"			9				"	38 ~~25~~					15	15				SOLD FOR TAXES
10	Fred Hasen			10				Yes	38 ~~25~~				10		10				SOLD FOR TAXES
11	"			11				"	38 ~~25~~	710 ~~426~~		748 ~~180~~	67 ~~45~~		67 ~~45~~				SOLD FOR TAXES
12	"			12				"	38 ~~25~~				10		10				SOLD FOR TAXES
13	"			13		9		"	38 ~~25~~			25	10 ~~7~~		10 ~~7~~				SOLD FOR TAXES
14	"			14				"	38 ~~25~~			25	10 ~~7~~		10 ~~7~~				SOLD FOR TAXES
15	M. M. Cowman			3					38 ~~25~~			25		15 ~~10~~	15 ~~10~~				SOLD FOR TAXES
16	"			4					38 ~~25~~			25		15 ~~10~~	15 ~~10~~				SOLD FOR TAXES
17	"			5					38 ~~25~~			25		15 ~~10~~	15 ~~10~~				SOLD FOR TAXES
18	"			6					30 ~~20~~			20		12 ~~8~~	12 ~~8~~				SOLD FOR TAXES
19	"			7					23 ~~15~~			15		9 ~~6~~	9 ~~6~~				SOLD FOR TAXES
20	"			8					15 ~~10~~			10		6 ~~4~~	6 ~~4~~				SOLD FOR TAXES
									~~345~~	~~485~~		~~830~~	~~54~~	~~276~~	~~330~~				
									574	970		1494	107	436	538				

	Valuations by School Districts as Equalized by Department of Taxation: 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 15.16 Mills	State Tax on Non-Homestead 5.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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																													
2																													
3																													
4																													
5																													
6	~~319~~ 164				5007	279							5286		2nd Half Paid 1st Half Paid			JUL 23 1941											
7	15				235	13							248		2nd Half Paid 1st Half Paid			JUL 23 1941	9944 7736				1231							
8	15				235	13							248		2nd Half Paid 1st Half Paid			JUL 23 1941												
9	~~15~~ 10				235	13							248		2nd Half Paid 1st Half Paid			JUL 23 1941												
10	10				157								157		2nd Half Paid 1st Half Paid			OCT 23 1941												
11	67				973								973		2nd Half Paid 1st Half Paid			OCT 23 1941												
12	10				157								157		2nd Half Paid 1st Half Paid			OCT 23 1941	9755 9762		801		8 00							
13	10				157								157		2nd Half Paid 1st Half Paid			OCT 23 1941												
14	10				157								157		2nd Half Paid 1st Half Paid			OCT 23 1941												
15	15				235	13							248															248	
16	15				235	13							248															248	
17	15				235	13							248															248	
18	17				188	11							199															199	
19	9				141	08							149															149	
20	6				94	05							99															99	
					8441	381							8822																
	538																												

Form 3 C 61148-3M-9-39-P.S.

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
M. M. Cawman		1	9	9		Un.	No	15 ~~1.00~~			1.00		6 ~~.40~~	6 ~~.40~~				~~SOLD FOR TAXES~~
"		2	10			"	"	15 ~~1.00~~			1.00		6 ~~.40~~	6 ~~.40~~				~~SOLD FOR TAXES~~
"		3	11			"	"	15 ~~1.00~~			1.00		6 ~~.40~~	6 ~~.40~~				~~SOLD FOR TAXES~~
"		4	12			"	"	15 ~~1.00~~			1.00		6 ~~.40~~	6 ~~.40~~				~~SOLD FOR TAXES~~
H. E. Denny		5	1	10		Yes	"	73 ~~1.00~~	1488 ~~2.00~~		1511 ~~2.00~~	378 ~~.50~~		378 ~~.50~~				
"		6	2			"	"	73 ~~1.00~~				6		6				
"		7	3			"	"	73 ~~1.00~~				6		6				
"		8	4			"	"	73 ~~1.00~~				6		6				
"		9	5			"	"	73 ~~1.00~~				6		6				
"		10	6			"	"	73 ~~1.00~~				6		6				
"		11	7			"	"	73 ~~1.00~~				6		6				
"		12	8			"	"	73 ~~1.00~~				6		6				
"		13	9			"	"	73 ~~1.00~~				6		6				
"		14	10			"	"	73 ~~1.00~~				6		6				
"		15	11			"	"	73 ~~1.00~~				6		6				
"		16	12			"	"	73 ~~1.00~~				6		6				
Mary A. Lyons		17	13			Yes	"	73 ~~1.00~~	340 ~~1.00~~		363 ~~1.00~~	91 ~~.50~~		91 ~~.50~~				
"		18	14			"	"	73 ~~1.00~~				6		6				
		19																
		20																
								~~250~~ 3875	~~914~~ 1878		~~1164~~ 7710	~~88~~ 541	~~76~~ 24	~~297~~ 565				

Valuations by School Districts as Equalized by Department of Taxation: 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 25.6 Mills	State Tax on Non-Homestead 27½ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
6					94	05						99	1	✓										99		
6					94	05						99	2	✓										99		
6					94	05						99	3	✓										99		
6					94	05						99	4	✓										99		
378					5933							5933	5	✓										5933	648	6581
6					94							94	6	✓										94	10	104
6					94							94	7	✓										94	10	104
6					94							94	8	✓										94	10	104
6					94							94	9	✓										94	10	104
6					94							94	10	✓										94	10	104
6					94							94	11	✓										94	10	104
6					94							94	12	✓										94	10	104
6					94							94	13	✓										94	10	104
6					94							94	14	✓										94	10	104
6					94							94	15	✓										94	10	104
6					94							94	16	✓										94	10	104
91					1428							1428	17	✓										1428	154	1582
6					94							94	18	✓										94	10	104
													19													
													20													
565					8865	70						8885														

Form 3 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $6000, 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 $6,000 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 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 Department of Taxation (Dollars)	Sold for Taxes
Mary A. Lyons		1	15	10		Un	Yes	~~73~~ 7			~~7~~	6		6				
"		2	16				"	~~73~~ 7			~~7~~	6		6				
"		3	17				"	~~73~~ 7	194 ~~97~~		~~271~~ 7	54 ~~27~~		54 ~~27~~				
"		4	18				"	~~73~~ 7			~~7~~	6		6				
"		5	19				"	~~73~~ 7			~~7~~	6		6				
"		6	20				"	~~73~~ 7	470 ~~240~~		~~443~~ 7	111 ~~60~~		111 ~~60~~				
"		7	21				"	~~73~~ 7				6		6				
Mrs. Alice Kenny		8	22				"	~~73~~ 7			~~7~~	6		6				
"		9	23				"	~~73~~ 7			~~7~~	6		6				
Lyons Bros		10	24				"	~~73~~ 7			~~7~~	6		6				
Walter Seelye		11	1	11			No	~~73~~ 7			~~7~~		9	9				
"		12	8				Yes	~~15~~ 7	280 ~~140~~		~~275~~ 7	74 ~~74~~		74 ~~74~~				SOLD FOR TAXES
Bena Township		13	3				"	~~15~~ 7				4		4				SOLD FOR TAXES
Walter D. Seelye		14	4				No	~~15~~ 7			~~7~~		6	6				SOLD FOR TAXES
Henry C. Jones		15	5				"	~~15~~ 7			~~7~~		6	6				SOLD FOR TAXES
Daisy Von Nate		16	6				No	~~15~~ 7	180 ~~90~~		195 ~~97~~		78 ~~39~~	78 ~~39~~				SOLD FOR TAXES
"		17	7				No	~~15~~ 7	470 ~~240~~		~~455~~ 7 ~~270~~		174 ~~90~~	174 ~~90~~				
"		18	8				"	~~15~~ 7					6	6				
Harry A. Fortney		19	9				"	~~15~~ 7					6	6				
		20					No	~~15~~ 7	440 ~~220~~		455 ~~220~~		187 ~~90~~	187 ~~90~~				
								~~250~~	~~967~~		~~1817~~	~~752~~	~~244~~	~~996~~				
								~~240~~ 365	1934		~~2751~~ 2191	785	~~244~~ 241	~~1029~~ 757				

Valuations by School Districts as Equalized by Department of Taxation: 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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
6					94							94	1	✓												
6					94							94	2	✓										94 J		107
54					848							848	3	✓										848 J		916
6					94							94	4	✓										94 J		107
6					94							94	5	✓										94 J		107
111					1742							1742	6	✓										1742 J		1881
6					94							94	7	✓										94 J		107
6					94							94	8	✓										94 J		107
6					94							94	9	✓										94 J		107
9					141	08						149	10	✓										149 J		161
74					1162							1162	11	✓										1162		
4					63							63	12	✓										63		
6					94	05						99	13	✓										99		
6					94	05						99	14	✓										99		
78					1224	68						1297	15	✓	2nd Half Paid	SEP 27 1941								1297 J		1391
174					2731	152						2883	16	1st Half Paid		APR 15 1941	8672			1500						
6					94	05						99	17	1st Half Paid	2nd Half Paid	SEP 27 1941	3252	1581								
6					94	05						99	18	1st Half Paid		APR 15 1941										
187					2857	159						3016	19	✓										3016 J		3257
													20													
757					11807	407						12209														

Form 3 C. [illegible]

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	Harry A. Fortney			10	11		Un	No	15			15		6	6				
2	Rose McFarland (Settlement Whomever Pur. Shelly Lot 24)			11				"	15			15		6	6				
3	" " "	" "		12				"	15			15		6	6				
4	Lyons Bros.			13				"	8			8		3	3				
5	State of Minnesota (Co. Ter. to Mrs. Irene Lash)			14				Yes	8	30		38	10		10				
6	Bena Townsite Co.			15				No	8			8		3	3				
7	"			16				"	8			8		3	3				
8	"			17				"	8			8		3	3				
9	"			18				"	8			8		3	3				
10	State of Minnesota			19															
11	"			20															
12	"			21															
13	"			22															
14	"			23															
15	"			24															
16	Oscar Olsbey			1	12			Yes	15	720		735	59		59				
17	"			2				"	15	84		99	6		6				
18	"			3				"	15			15	4		4				
19	~~State of Minnesota~~ Boyd Dean			4															
20	Bena Townsite Co.			5				No	8			8		3	3				
									~~80~~	~~129~~		~~209~~		~~20~~	~~61~~				
									146	758		~~904~~	79	~~236~~	115				

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 15.6 Mills ($ cts.)	State Tax on Non-Homestead 8.7 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1		6					94	05						99												99	8	107
2		6					94	05						99		PAID IN FULL	JUN 13 1941											
3		6					94	05						99		PAID IN FULL	JUN 13 1941	5840		198								
4		3					47	03						50												50	8	58
5	SOLD FOR TAXES	10					157							157												157	8	170
6	SOLD FOR TAXES	3					47	03						50												50		
7	SOLD FOR TAXES	3					47	03						50												50		
8	SOLD FOR TAXES	3					47	03						50												50		
9	SOLD FOR TAXES	3					47	03						50												50		
10																												
11																												
12																												
13																												
14																												
15																												
16	SOLD FOR TAXES	59					926							926												926		
17	SOLD FOR TAXES	6					94							94												94		
18	SOLD FOR TAXES	4					63							63												63		
19																												
20	SOLD FOR TAXES	3					47	03						50												50	8	58
		115					1804	33						1837														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 3 C Miller-Davis Company, Minneapolis

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
Bena Townsite Co.		1	6	12		Un	No	15 ~~10~~	140 ~~70~~		155 ~~100~~		62 ~~40~~	62 ~~40~~				SOLD FOR TAXES
"		2	7				"	15 ~~10~~					6	6				SOLD FOR TAXES
"		3	8				"	15 ~~10~~					6	6				SOLD FOR TAXES
"		4	9					8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		5	10					8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		6	11					8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		7	12					8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		8	13															
"		9	14															
"		10	15															
"		11	16															
"		12	17															
"		13	18		Part swamp			8 ~~5~~			~~5~~		3 ~~2~~	~~2~~				SOLD FOR TAXES
"		14	19															
"		15	20															
"		16	21															
"		17	22															
"		18	23															
"		19	24															
		20																
								85 ~~55~~	140 ~~70~~		155 ~~125~~		89 ~~54~~	89 ~~50~~				

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 15 ~~10~~ 9.74 (Dollars, cts.)	State Tax on Non-Homestead 8.76 Mills (Dollars, 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 1941 ($, cts.)	June Settlement 1941 ($, cts.)	Penalty ($, cts.)	November Settlement 1941 ($, cts.)	Penalty ($, cts.)	Collections to First Monday in January 1942 ($, cts.)	Penalty ($, cts.)	Delinquent on First Monday in January 1942 ($, cts.)	Penalty ($, cts.)	Total Delinquent Tax and Penalty ($, cts.)
67					973	54						1027	1											1027	8	1109
6					94	05						99	2											99	8	107
6					94	05						99	3											99	8	107
3					47	03						50	4											50	8	54
3					47	03						50	5											50	8	54
3					47	03						50	6											50	8	54
3					47	03						50	7											50	8	54
													8													
													9													
													10													
													11													
3					47	03						50	12											50		
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
89					1396	79						1475														

Form 5 C 50,000 10-39 Hoffman, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
1	Lloyd E. Cagley			1	13		Un.	910	3 ~~2~~	196 ~~48~~		199 ~~50~~		80 ~~20~~	~~20~~				SOLD FOR TAXES
2	Ernest Flemming			2			"	"	3 ~~2~~			~~2~~		1 ~~1~~	1 ~~1~~				SOLD FOR TAXES
3	"			3			"	"	3 ~~2~~					1 ~~1~~	1 ~~1~~				SOLD FOR TAXES
4	Geo. Martin			4			"	Yes	3 ~~2~~	197 ~~98~~		195 ~~49~~	49 ~~25~~		49 ~~25~~				SOLD FOR TAXES
5	"			5			"	"	3 ~~2~~				1		1				SOLD FOR TAXES
6	Lloyd E. Cagley			6			"	No	3 ~~2~~					1	1				SOLD FOR TAXES
7	"			7			"	"	3 ~~2~~					1	1				SOLD FOR TAXES
8	"			8			"	"	3 ~~2~~					1	1				SOLD FOR TAXES
9	"			9			"	"	3 ~~2~~			~~1~~		1 ~~1~~	1 ~~1~~				SOLD FOR TAXES
10	"			10			"	"	3 ~~2~~					1	1				SOLD FOR TAXES
11	"			11			"	"	3 ~~2~~					1	1				SOLD FOR TAXES
12	"			12			"	"	3 ~~2~~					1	1				SOLD FOR TAXES
13	Bena Townsite Co.			13				No											
14	"			14				"											
15	"			15				"											
16	"		Waste	16				"	8 ~~2~~			~~1~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
17	"			17				"											
18	"			18				"											
19	"			19				"											
20	"			20				"											
									~~44~~ 44	~~44~~ 388		~~222~~ 431	~~50~~ ~~49~~	~~50~~ 91	~~70~~ 141				

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 156.77	State Tax on Non-Homestead 8.7 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
1	80					12.56	90						13.26	1											13.26		
2	1					16	01						17	2											17		
3	1					16	01						17	3											17		
4	49					7.69							7.69	4	PAID IN FULL	MAY 27 1941	4416		7.85								
5	1					16							16	5	PAID IN FULL	MAY 27 1941											
6	1					16	01						17	6											17		
7	1					16	01						17	7											17		
8	1					16	01						17	8											17		
9	1					16	01						17	9											17		
10	1					16	01						17	10											17		
11	1					16	01						17	11											17		
12	1					16	01						17	12											17		
13														13													
14														14													
15														15													
16	3					47	03						50	16											50		
17														17													
18														18													
19														19													
20														20													
	142					22.22	82						23.16														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 5 C

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 $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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	State of Minnesota			113			Un												
2	"			22															
3	"			23															
4	"			24															
5	Clara Dibbetts			1	14			Yes	15 ~~10~~	768 ~~130~~		783 ~~140~~	71 ~~36~~		76 ~~36~~				~~SOLD FOR TAXES~~
6	"			2				"	15 ~~10~~			~~10~~	4 ~~2~~		4 ~~2~~				~~SOLD FOR TAXES~~
7	"			3				"	15 ~~10~~			~~10~~	4 ~~2~~		4 ~~2~~				~~SOLD FOR TAXES~~
8	Wm. Lach			4				Yes	15 ~~10~~	760 ~~130~~		775 ~~140~~	69 ~~35~~		69 ~~35~~				~~SOLD FOR TAXES~~
9	Ernest Flemming			5				No	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
10	"			6				"	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
11	"			7				"	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
12	"			8				"	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
13	"			9				"	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
14	Lloyd E. Cagley			10				"	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
15	"			11				"	15 ~~10~~			~~10~~		6 ~~4~~	6 ~~4~~				~~SOLD FOR TAXES~~
16	Bena Townsite Co.			12				No	15 ~~10~~	704 ~~102~~		719 ~~112~~		88 ~~44~~	88 ~~44~~				~~SOLD FOR TAXES~~
17	"			13				"	7 ~~4~~					1	1				~~SOLD FOR TAXES~~
18	"			14				"	7 ~~4~~			~~4~~		1 ~~2~~	1 ~~2~~				~~SOLD FOR TAXES~~
19	"			15				"	7 ~~4~~					1	1				~~SOLD FOR TAXES~~
20	"			16				"	7 ~~4~~					1	1				~~SOLD FOR TAXES~~
	"			17				"	7 ~~4~~					1	1				~~SOLD FOR TAXES~~
									~~120~~ 190	~~340~~ 732		~~477~~ 977	~~75~~ 148	~~185~~ 185	~~450~~ 889				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 Mills	State Tax on Non-Homestead 8.76 Mills	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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
1														1														
2														2														
3														3														
4														4														
5	71				1114								1114	5											1114			
6	4				63								63	6											63			
7	4				63								63	7											63			
8	69				1083								1083	8											1083			
9	6				94	05							99	9											99			
10	6				94	05							99	10											99			
11	6				94	05							99	11											99			
12	6				94	05							99	12											99			
13	6				94	05							99	13											99			
14	6				94	05							99	14											99			
15	6				94	05							99	15											99			
16	88				1381	77							1458	16											1458			
17	1				16	01							17	17											17			
18	1				16	01							17	18											17			
19	1				16	01							17	19											17			
20	1				16	01							17	20											17			
	1				16	01							17												17			
	783				4462	117							4579															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

FORM 5 C

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 $4,000 at 25 per cent Class 3C (Dollars)	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)	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 Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		1	18	14		Un	U											
Sandy D. Merrill		2	19			"	Yes	8 ~~5~~	70 ~~35~~		78 ~~40~~	19 ~~10~~		19 ~~10~~				SOLD FOR TAXES
Ernest Flemming		3	20				No	7 ~~4~~			7 ~~4~~		1	1				
"		4	21				"	7 ~~4~~			~~4~~		1 ~~2~~	1 ~~2~~				
"		5	22				"	7 ~~4~~					1	1				
"		6	23				"	7 ~~4~~					1	1				
Empt. Trust Company Trustee for John Deere for John Deere & Company Oregon		7	24				Yes	3 ~~2~~	196 ~~98~~		199 ~~100~~	50 ~~25~~		50 ~~25~~				
Chas. E. Smith		8	1	15			No	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		9	2				"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
Bena Townsite Co.		10	3				"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
Mrs. Paul Bangs		11	4				Yes	8 ~~5~~	187 ~~94~~		190 ~~96~~	48 ~~24~~		48 ~~24~~				SOLD FOR TAXES
Ernest Flemming		12	5				No	8 ~~5~~			~~5~~		3 ~~2~~	3				SOLD FOR TAXES
"		13	6				"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		14	7				"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		15	8				"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"		16	9				"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
"	Order of St. Benedict, Inc.	17	10		'40 Exempt		"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES
Bena Townsite Co.	Order of St. Benedict	18	11		to exempt		"											
"		19	12				"											
Benj. Fairbanks		20	13				Yes	8 ~~5~~	190 ~~95~~		198 ~~100~~	50 ~~25~~		50 ~~25~~				SOLD FOR TAXES
~~Veronica Sibbetts~~	Ben Fairbanks		14				No	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				
								1158 ~~579~~	386 ~~193~~		1544 ~~772~~	167 ~~84~~	34 ~~17~~	201 ~~101~~				

Valuations by School Districts as Equalized by Department of Taxation: 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 15.99 Mills ($ cts.)	State Tax on Non-Homestead 3.7 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
19					298							298	2	(Part pd.	NOV 14 1941	10659				31				267	8		288
1					16	01						17	3											17			
1					16	01						17	4											17			
1					16	01						17	5											17			
1					16	01						17	6											17			
50					785							785	7											785			
3					47	03						50	8											50			
3					47	03						50	9											50			
3					47	03						50	10											50			
48					753							753	11											753			
3					47	03						50	12											50			
3					47	03						50	13											50			
3					47	03						50	14											50			
3					47	03						50	15											50			
3					47	03						50	16											50			
3					47	03						50	17	PAID IN FULL	OCT 29 1941	9865				50	07						
													18														
													19														
50					785							785	20	2nd Half Paid	NOV 7 1941	10057											
3					47	03						50		1st Half Paid	JUN 7 1941	5614		41	19	41	18						
														1st Half Paid	JUN 7 1941												
201					3155	36						3189															

Form 5 C 50,000—3-23-37—Ed. Brown, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
Ernest Sleyming	1		15	15		Un	No	9 x			x		3 x	3 x				
Lyons Bros	2		16				No	8 x			x		3 x	3 x				
"	3		17				"	8 x			x		3 x	3 x				
"	4		18				"	8 x			x		3 x	3 x				
"	5		19				"	8 x			x		3 x	3 x				
"	6		20				"	8 x			x		3 x	3 x				
"	7		21				"	8 x			x		3 x	3 x				
Lucy Lyons	8		22				Yes	15 TR			TR	4 x		4 x				
"	9		23				"	15 TR			TR	4 x		4 x				
"	10		24				"	15 TR	340 170		355 170	89 42		89 42				
Bena Townsite Co.	11		1	16			No	15 TR			TR		6 x	6 x				SOLD FOR TAXES
"	12		2				"	15 TR			TR		6 x	6 x				SOLD FOR TAXES
"	13		3				"	15 TR			TR		6 x	6 x				SOLD FOR TAXES
"	14		4				"	15 TR			TR		6 x	6 x				SOLD FOR TAXES
"	15		5				"	15 TR			TR		6 x	6 x				SOLD FOR TAXES
"	16		6				"	15 TR			TR		6 x	6 x				SOLD FOR TAXES
"	17		7				"	15 TR			TR		6 x	6 x				SOLD FOR TAXES
Thos. Morse	18		8				Yes	15 TR	770 110		785 110	59 32		59 32				SOLD FOR TAXES
"	19		9				"	15 TR				4		4				SOLD FOR TAXES
"	20		10				"	15 TR				4		4				SOLD FOR TAXES
								~~165~~	280		~~445~~	~~86~~	~~42~~	~~128~~				
								751	560		811	164	63	227				

Valuations by School Districts as Equalized by Department of Taxation: 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 15.94 Mills	State Tax on Non-Homestead 8.96 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
3					47	03						50	1											50		
3					47	03						50	2 ✓											50	8	58
3					47	03						50	3 ✓											50	8	58
3					47	03						50	4 ✓											50	8	58
3					47	03						50	5 ✓											50	8	58
3					47	03						50	6 ✓											50	8	58
3					47	03						50	7 ✓											50	8	58
4					63							63	8 ✓											63	8	63
4					63							63	9 ✓											63	8	63
89					1397							1397	10											1397	0	1507
6					94	05						99	11											99		
6					94	05						99	12											99		
6					94	05						99	13											99		
6					94	05						99	14											99		
6					94	05						99	15											99		
6					94	05						99	16											99		
6					94	05						99	17											99		
59					926							926	18	PAID IN FULL	MAY 27 1941											
4					63							63	19	PAID IN FULL	MAY 27 1941	7415		1052								
4					63							63	20	PAID IN FULL	MAY 27 1941											
227					3562	56						3618														

Form 5 C. Pub. Bd. 1940 Pub. Bd. 1940-41

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	Assessment Roll: True and Full Value of Lands Exclusive of Structures and Improvements (+50% / +100%)	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 $4,000 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	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 Department of Taxation	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Olen Morse		1		11	16		No Yes	8 x			x	x x		x x				SOLD FOR TAXES
"		2		17			"	8 x			x	x x		x x				SOLD FOR TAXES
Bena Townsite Co.		3		13			No	8 x			x		3 x	3 x				SOLD FOR TAXES
"		4		14			"	8 x			x		3 x	3 x				SOLD FOR TAXES
"		5		15			"	8 x			x		3 x	3 x				SOLD FOR TAXES
"		6		16			"	8 x			x		3 x	3 x				SOLD FOR TAXES
State of Minnesota		7		1	17													
"		8		2														
"		9		3														
"		10		4														
"	(C. J. Shepard)	11		5														
"	(")	12		6														
"		13		7														
"		14		8														
"	Earl & Julia Prism	15		1	22													
"		16		2														
"		17		3														
"		18		4														
"		19		5														
		20																
								~~40~~ 48			~~40~~ 48	~~4~~ 4	~~12~~ 12	~~16~~ 16				

Cass County, Minnesota, for Taxes for the Year 1940.

Valuations by School Districts as Equalized by Department of Taxation: 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 26.87 Mills	State Tax on Non-Homestead 8.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
2					31							31	1	PAID IN FULL	MAY 27 1941	4415		62								
2					31							31	2	PAID IN FULL	MAY 27 1941											
3					47	03						50	3												50	
3					47	03						50	4												50	
3					47	03						50	5												50	
3					47	03						50	6												50	
													7													
													8													
													9													
													10													
													11													
													12													
													13													
													14													
													15													
													16													
													17													
													18													
													19													
													20													
16					760	12						762														

Form 5 C. 50,000-3-19 REPRINT. 10000-3-4

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
	Bena Townsite Co.			1	6		Un.	No	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			2	7			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			3	8			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			4	9			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			5	10			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			6	11			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			7	12			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			8	13			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			9	14			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			10	15			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			11	16			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			12	17			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			13	18			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			14	19			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			15	20			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			16	21			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	"			17	22			"	8 ~~x~~				~~x~~	3 ~~x~~	~~x~~				SOLD FOR TAXES
	State of Minnesota			18	23														
	"			19	24														
				20															
									~~85~~ 126				~~85~~ 136	~~34~~ 51	~~34~~ 51				

	Valuations by School Districts as Equalized by Department of Taxation: 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 15% 8% Mills	State Tax on Non-Homestead 8% Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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	3					47	03						50	1												50	
2	3					47	03						50	2												50	
3	3					47	03						50	3												50	
4	3					47	03						50	4												50	
5	3					47	03						50	5												50	
6	3					47	03						50	6												50	
7	3					47	03						50	7												50	
8	3					47	03						50	8												50	
9	3					47	03						50	9												50	
10	3					47	03						50	10												50	
11	3					47	03						50	11												50	
12	3					47	03						50	12												50	
13	3					47	03						50	13												50	
14	3					47	03						50	14												50	
15	3					47	03						50	15												50	
16	3					47	03						50	16												50	
17	3					47	03						50	17												50	
18														18													
19														19													
20														20													
	51					799	51						850														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 5 C. [illegible]

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	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 All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 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	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 Department of Taxation	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Bena Townsite Co.		1	1	73		Un	No	8 5			X		3 X	2				SOLD FOR TAXES
"		2	2				"	8 5			X		3 X	2				SOLD FOR TAXES
"		3	3				"	8 5			X		3 X	2				SOLD FOR TAXES
"		4	4				"	8 5			X		3 X	2				SOLD FOR TAXES
"		5	5				"	8 5			X		3 X	2				SOLD FOR TAXES
"		6	6				"	8 5			X		3 X	2				SOLD FOR TAXES
"		7	7				"	8 5			X		3 X	2				SOLD FOR TAXES
"		8	8				"	8 5			X		3 X	2				SOLD FOR TAXES
"		9	9				"	8 5			X		3 X	2				SOLD FOR TAXES
"		10	10				"	8 5			X		3 X	2				SOLD FOR TAXES
"		11	11				"	8 5			X		3 X	2				SOLD FOR TAXES
"		12	12				"	8 5			X		3 X	2				SOLD FOR TAXES
Rae McFarland		13	13				"	8 5			X		3					SOLD FOR TAXES
"		14	14				"	8 5	160 / 80		168 / 84		67	42				SOLD FOR TAXES
"		15	15				"	8 5			X		3					SOLD FOR TAXES
"		16	16				"	8 5			X		3					SOLD FOR TAXES
State of Minnesota		17	17															
"		18	18															
"		19	19															
		20																
								80 / 178	80 / 160		80 / 788		67 / 117	42 / 117				

Valuations by School Districts as Equalized by Department of Taxation: 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 16.47 Mills	State Tax on Non-Homestead 6.56 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
3					47	08						50	1											50		
3					47	03						50	2											50		
3					47	03						50	3											50		
3					47	03						50	4											50		
3					47	03						50	5											50		
3					47	03						50	6											50		
3					47	03						50	7											50		
3					47	03						50	8											50		
3					47	03						50	9											50		
3					47	03						50	10											50		
3					47	03						50	11											50		
3					47	03						50	12											50		
3					47	03						50	13	PAID IN FULL	NOV 7 - 1941											
67					1054	59						1111	14	PAID IN FULL	NOV 7 - 1941	13786				1261	44					
3					47	03						50	15	PAID IN FULL	NOV 7 - 1941											
3					47	03						50	16	PAID IN FULL	NOV 7 - 1941											
													17													
													18													
													19													
													20													
117					1757	104						1861														

FORM 5 C BALLIET-DATO COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 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 all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Up to $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 46.7 Mills ($ cts.)	State Tax on Non-Homestead 8.7 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
State of Minnesota		1		70	73	Un																																						
"		2		71																																								
"	(Contr. to Ervin Kirk)	3		72			Yes	8 ~~7~~	70 ~~104~~		70 ~~116~~	57 ~~29~~		57 ~~79~~				SOLD FOR TAXES	55				116							116	PAID IN FULL	AUG 18 1941											
"	(" " ")	4		73			"	8 ~~7~~				7		7				SOLD FOR TAXES	7				31							31	PAID IN FULL	AUG 18 1941	9439			8 78	22						
"	(Contr. to Ervin Kirk)	5		74			"	8 ~~7~~				7		7				SOLD FOR TAXES	7				31							31	PAID IN FULL	AUG 18 1941											
Albin Hagan		6		1	74		No	8 ~~5~~	70 ~~10~~		78 ~~15~~		11 ~~6~~	11 ~~6~~				~~SOLD FOR TAXES~~	11				173	10						173										173 8		173 8
"		7		2			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		8		3			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		9		4			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		10		5			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		11		6			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		12		7			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		13		8			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
"		14		9			"	8 ~~5~~			~~5~~		3 ~~2~~	3 ~~2~~				SOLD FOR TAXES	3				47	03						50										50 8		50 8
State of Minnesota		15		10																																								
"		16		11																																								
"		17		12																																								
Thelma Morse	(Lillian E. Matthews)	18		13			Yes	7 ~~4~~	44 ~~22~~		46 ~~24~~	12 ~~6~~		12 ~~6~~					12				188							188	PAID IN FULL	AUG 4 1941	8305			2 84	05						
"	"	19		14			"	2 ~~1~~				1		1					1				16							16	PAID IN FULL	AUG 4 1941											
		20																																									
								62 ~~133~~			~~133~~	~~66~~	~~46~~	~~57~~									1631	34						1665												
								100	766		866	69	35	104					104																							

Form 5 C. Gillis-Blair Company, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
Lloyd E. Cagley		1		15	14		Un	No	3 ~~2~~					1	1				SOLD FOR TAXES
"		2		16				"	3 ~~2~~					1	1				SOLD FOR TAXES
"		3		17				"	3 ~~2~~					1	1				SOLD FOR TAXES
"		4		18				"	3 ~~2~~			~~20~~		1 ~~1~~	1 ~~8~~				SOLD FOR TAXES
"		5		19				"	3 ~~2~~					1	1				SOLD FOR TAXES
"		6		20				"	8 ~~2~~					3	3				SOLD FOR TAXES
"		7		21				"	8 ~~2~~					3	3				SOLD FOR TAXES
Diocese of Duluth		8		22		Exempt													SOLD FOR TAXES
"		9		23															SOLD FOR TAXES
"		10		24															SOLD FOR TAXES
Bena Townsite Co.		11		1	20			No	3 ~~2~~					1	1				SOLD FOR TAXES
"		12		2				"	3 ~~2~~			~~2~~		1 ~~2~~	1 ~~8~~				SOLD FOR TAXES
"		13		3				"	2 ~~2~~					1	1				SOLD FOR TAXES
A. J. Nason		14		4				No	2 ~~2~~	208 ~~104~~		210 ~~105~~		84 ~~42~~	84 ~~42~~				SOLD FOR TAXES
State of Minnesota		15		5															
"		16		6															
"		17		7															
"		18		8															
"		19		9															
		20																	
									~~24~~ 41	~~104~~ 208		~~130~~ 249		~~52~~ 98	~~52~~ 98				

Valuations by School Districts as Equalized by Department of Taxation: 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 16.97 Mills	State Tax on Non-Homestead 9.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.
					16	01						17	1														17	
					16	01						17	2														17	
					16	01						17	3														17	
					16	01						17	4														17	
					16	01						17	5														17	
					47	03						50	6														50	
					47	03						50	7														50	
													8															
													9															
													10															
					16	01						17	11														17	
					16	01						17	12														17	
					16	01						17	13														17	
98					1319	74						1393	14														1393	
													15															
													16															
													17															
													18															
													19															
													20															
98					1541	88						1679																

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

FORM 5 C. BALLARD-BLUE BINDERY, MINNEAPOLIS

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: In Whose Name Assessed	To Whom Transferred	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 Improvements (Dollars)	True and Full Value of Machinery Partly 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 $1,000 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 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 Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota			1	10	75													
"			2	11														
"			3	12														
"			4	13														
"			5	14														
"			6	15														
"			7	16														
"			8	17														
"	(Contr. to Mark Larson)		9	18			Yes	r	108		110	r		r				SOLD FOR TAXES
"	(do do)		10	19			"	r				1		1				SOLD FOR TAXES
Bena Townsite Co.			11	20			No	r					1	1				SOLD FOR TAXES
"			12	21			"	r					1	1				SOLD FOR TAXES
"			13	22			"	r				x	1 x	1 x				SOLD FOR TAXES
"			14	23			"	r					1	1				SOLD FOR TAXES
"			15	24			"	r					1	1				SOLD FOR TAXES
Williams & Calla May Carpenter			16	1	26		Yes	3 x	480		483	121		121				SOLD FOR TAXES
"			17	2			"	3 x						1				SOLD FOR TAXES
Bena Townsite Co.	Lived only Leona Lemo		18	3			Yes	3 x	776		779	70		70				SOLD FOR TAXES
"			19	4			"	3 x						1				SOLD FOR TAXES
"			20	5			"	3 x				1		1				SOLD FOR TAXES
								79	1256 / 864		1335 / 893	191	5	197				

Valuations by School Districts as Equalized by Department of Taxation: 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 156.7 Mills ($ cts.)	State Tax on Non-Homestead 8.76 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
													3														
													4														
													5														
													6														
													7														
													8														
SOLD FOR TAXES	87				424							424	9												424		
SOLD FOR TAXES	1				16							16	10												16		
SOLD FOR TAXES	1				16	01						17	11												17		
SOLD FOR TAXES	1				16	01						17	12												17		
SOLD FOR TAXES	1				16	01						17	13												17		
SOLD FOR TAXES	1				16	01						17	14												17		
SOLD FOR TAXES	1				16	01						17	15												17		
SOLD FOR TAXES	174	74			1899							1899	16	PAID IN FULL	JUN 9 1941												
SOLD FOR TAXES	1	1			16							16	17	PAID IN FULL	JUN 9 1941		530 x		1177								
SOLD FOR TAXES	70				1099							1099	18												1099	8	1187
SOLD FOR TAXES	1				16							16	19												16	8	17
SOLD FOR TAXES	1				16							16	20												16	8	17
	777				3566	05						3571															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
Lloyd E. Cagley		1	6	16	Un	No											
"		2	7			"											
"		3	8			"	8			8		3	3				SOLD FOR TAXES
"		4	9			"											
"		5	10			"											
"		6	11			"											
"		7	12			"											
State of Minnesota		8	1	17													
"		9	2														
"		10	3														
"		11	4														
"		12	5														
"		13	6														
"		14	7														
"		15	8														
"		16	9														
"		17	10														
"		18	11														
"		19	12														
(Lots 1 2 10 11 12 incl.; 12 lots in Blk 17 not platted)																	
							8			8		3	3				

Valuations by School Districts as Equalized by Department of Taxation: 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 18.87 Mills ($ cts.)	State Tax on Non-Homestead 8.76 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
3					47	03						50
3					47	03						50

	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1															
2															
3													50		
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, Cass County, Minnesota, for Taxes for the Year 1940.

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.

	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 all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 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 Department of Taxation	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1	1	28		2n												
"		2	2															
"		3	3															
"		4	4															
"		5	5															
"		6	6															
"		7	7															
"		8	8															
"		9	9															
"		10	10															
"		11	11															
"		12	12															
"		13	13															
"		14	14															
"		15	15															
Leo McLaughlin		16	16				No	2	40		42		17	17				SOLD FOR TAXES
"		17	17															
State of Minnesota (Entry to Jeley Stange)		18	18				Yes	3	40		43	11		11				SOLD FOR TAXES
" (" ")		19	19				"	3			3	1		1				SOLD FOR TAXES
		20																
								8	80		88	12	19	29				

	Valuations by School Districts as Equalized by Department of Taxation				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 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	Penalty	Total Delinquent Tax and Penalty
	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills					Ditch No.	Ditch No.	.....	.....							Month	Day	Year											
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																																	
2																																	
3																																	
4																																	
5																																	
6																																	
7																																	
8																																	
9																																	
10																																	
11																																	
12																																	
13																																	
14																																	
15																																	
16	17					267	15										282														282		
17																																	
18	11					173											173														173	g	187
19	1					16											16														16	g	17
20																																	
	29					456	17										471																

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $1,000 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 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 Department of Taxation (Dollars)	Sold for Taxes
	State of Minnesota (Centerville City Storage)			20	28	Un	Yes	3			3	1		1				SOLD FOR TAXES
	" (" ")			21			"	3			3	1		1				SOLD FOR TAXES
	" (" ")			22			"	3			3	1		1				SOLD FOR TAXES
	" (" ")			23			"	3			3	1		1				SOLD FOR TAXES
	" (" ")			24			"	3			3	1		1				SOLD FOR TAXES
	Ernest Flemming			1	29		No	3			3		1	1				SOLD FOR TAXES
	"			2			"	3			3		1	1				SOLD FOR TAXES
	"			3			"	3			3		1	1				SOLD FOR TAXES
	"			4			"	3			3		1	1				SOLD FOR TAXES
	"			5			"	3			3		1	1				SOLD FOR TAXES
	"			6			"	3			3		1	1				SOLD FOR TAXES
	Annie Fallfeather			7			Yes	7	118		120	30		30				SOLD FOR TAXES
	"			8			"											SOLD FOR TAXES
	State of Minnesota			9														
	"			10														
	"			11														
	"			12														
	"			13														
	"			14														
	"			15														
	"			16														
	"			17														
	"			18														
	"			19														
				20														
								~~41~~ 35	~~59~~ 118		~~82~~ 153	~~28~~ 35	~~X~~ 6	~~73~~ 41				

Cass County, Minnesota, for Taxes for the Year 1940.

	Valuations by School Districts as Equalized by Department of Taxation: 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 Mills	State Tax on Non-Homestead 8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	1					16							16
	1					16							16
	1					16							16
	1					16							16
	1					16							16
	1					16	01						17
	1					16	01						17
	1					16	01						17
	1					16	01						17
	1					16	01						17
	1					16	01						17
	30					47							47
	41					647	06						653

	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1943	Penalty	Total Delinquent Tax and Penalty
											16	8	17
											16	8	17
											16	8	17
											16	8	17
											16	8	17
											47		50

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
State of Minnesota		1	15	79														
"		2	16															
"		3	17															
"		4	18															
"		5	19															
"		6	20															
"		7	21															
"		8	22															
"		9	23															
"		10	24															
"		11	1	20														
"		12	2															
"		13	3															
"		14	4															
"		15	5															
"		16	6															
"		17	7															
"		18	8															
"		19	9															
		20																

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ 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, Cass County, Minnesota, for Taxes for the Year 1940.

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 (100%) Dollars	Structures & Improvements: True and Full Value of Buildings and Other Structures (100%) 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 $1,000 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 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 Department of Taxation Dollars	Sold for Taxes
Ernest Flemming		1		10	30		Un	7.10	8				3	3				Sold for Taxes
"		2		11			"		8				3	3				Sold for Taxes
"		3		12			"		8				3	3				Sold for Taxes
"		4		13			"		8				3	3				Sold for Taxes
"		5		14			"		8				3	3				Sold for Taxes
"		6		15			"		8				3	3				Sold for Taxes
"		7		16			"		8				3	3				Sold for Taxes
"		8		17			"		8				3	3				Sold for Taxes
Lloyd E. Cagley		9		18			"		8				3	3				Sold for Taxes
"		10		19			"		8				3	3				Sold for Taxes
"		11		20			"		8				3	3				Sold for Taxes
"		12		21			"		8				3	3				Sold for Taxes
"		13		22			"		8				3	3				Sold for Taxes
State of Minnesota		14		23														
"		15		24														
"	(Cert. to Andrew Stangel)	16		1	31		yes		5	112 / 56		117 / 66	79 / 79		79 / 79			Sold for Taxes
"	" " "	17		2			"		5				1		1			Sold for Taxes
"	" " "	18		3			"		5				1		1			Sold for Taxes
"	" " "	19		4			"		5				1		1			Sold for Taxes
		20																
									79 / 174	56 / 112		183 / 296	82 / 82	26 / 39	83 / 83			

Valuations by School Districts as Equalized by Department of Taxation: 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 156.97 Mills	State Tax on Non-Homestead 8.76 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1941	June Settlement 1941	Penalty	November Settlement 1941	Penalty	Collections to First Monday in January 1942	Penalty	Delinquent on First Monday in January 1942	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.	$ cts.
3					47	03						50	1													50			
3					47	03						50	2													50			
3					47	03						50	3													50			
3					47	03						50	4													50			
3					47	03						50	5													50			
3					47	03						50	6													50			
3					47	03						50	7													50			
3					47	03						50	8													50			
3					47	03						50	9													50			
3					47	03						50	10													50			
3					47	03						50	11													50			
3					47	03						50	12													50			
3					47	03						50	13													50			
													14																
													15																
79					45							45	16													45 g		49	
1					16							16	17													16 g		17	
1					16							16	18													16 g		17	
1					16							16	19													16 g		17	
													20																
71					1114	39						1153																	

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 5 C. Auditor's Office, Minnesota.

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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
Floyd E. Cagley			5	21		Un	710	117 ~~80~~		117 ~~80~~		47 ~~32~~	47 ~~32~~				Sold for Taxes
"			6			"	5					7	7				Sold for Taxes
"			7			"	5					7	7				Sold for Taxes
"			8			"	8					3	3				Sold for Taxes
"			9			"	8					3	3				Sold for Taxes
"			10			"	8					3	3				Sold for Taxes
~~Floyd E. Cagley~~	~~Floyd E. Cagley~~	Lewandowskie	11			"	8					3	3				Sold for Taxes
Floyd E. Cagley			12			Yes	8	706 ~~103~~		714 ~~103~~	54 ~~27~~		54 ~~27~~				Sold for Taxes
"			9			No	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			13			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			10			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			14			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			11			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			15			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			12			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			16			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			13			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			17			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			14			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			18			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			15			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			19			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			16			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			20			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			17			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			18			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			19			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
"			20			"	8			~~8~~		3 ~~2~~	3 ~~2~~				Sold for Taxes
							~~94~~ 151	~~154~~ 318		~~253~~ 469	~~27~~ 54	~~99~~ 99	~~126~~ 153				

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 16.39 Mills	State Tax on Non-Homestead 8.21 Mills	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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
~~47~~					738	41						779	1											779		
7					31	02						33	2											33		
7					31	02						33	3											33		
3					47	03						50	4											50		
3					47	03						50	5											50		
3					47	03						50	6											50		
54					848							848	7	PAID IN FULL	OCT 18 1941	9339				848 30						
3					47	03						50	8											50		
3					47	03						50	9											50		
3					47	03						50	10											50		
3					47	03						50	11											50		
3					47	03						50	12											50		
3					47	03						50	13											50		
3					47	03						50	14											50		
3					47	03						50	15											50		
3					47	03						50	16											50		
3					47	03						50	17											50		
3					47	03						50	18											50		
3					47	03						50	19											50		
3					47	03						50	20											50		
153					2400	13						2492														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

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 $6000, 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 $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 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 Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota		All of Block	1	85												Note: —		
Julius Pitkofsky		All of Blk. Exc. Rly. Right of Way Lots 15 & 16	2	86			No. yes	5 ~~5~~	190 ~~190~~ 45		195 ~~195~~ 45	49 ~~49~~ 2		49 ~~49~~ 2		These changes		
"			3	15 86			"									on Lgs 30 & 31		
"			4	16 86			"								49	Make big Wedge	769	
Louis Kirt		All lying N of Rly. of	5	86	Valueless		"	5 ~~5~~			~~5~~ 1 ~~5~~		0		1	& Not included	16	PAID IN FULL JUN 3 - 1941
"			6	91	Swamp		"	70 ~~70~~			~~5~~ 5 ~~5~~		0		5	under regular	78	PAID IN FULL JUN 3 - 1941
"			7	92	Swamp		"	70 ~~70~~			5				5	change of	78	PAID IN FULL JUN 3 - 1941 4.70 4.06
"			8	93			"	70 ~~70~~			~~5~~ 5 ~~5~~		1		5	506 on land	78	PAID IN FULL JUN 3 - 1941
"			9	94	Swamp		"	70 ~~70~~			~~5~~ 5 ~~5~~		0		5		78	PAID IN FULL JUN 3 - 1941
"			10	99	Swamp		"	70 ~~70~~			~~5~~ 5 ~~5~~		0		5		78	PAID IN FULL JUN 3 - 1941
State of Minnesota			11	100														
"			12	2														
"			13	3														
"			14	4														
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"			16	6														
"			17	7														
"			18	8														
			19															
			20															
								~~5~~ 110	~~75~~ 190		~~300~~ 300	~~75~~ 75		~~75~~ 75	75		1175	

Valuations by School Districts as Equalized by Department of Taxation: 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 15.77 Mills ($ cts.)	State Tax on Non-Homestead 8.76 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
													1														
													2														
49												769	3	✓										769		831	
													4														
1												16	5	PAID IN FULL	JUN 3 - 1941												
5												78	6	PAID IN FULL	JUN 3 - 1941												
5												78	7	PAID IN FULL	JUN 3 - 1941	470		406									
5												78	8	PAID IN FULL	JUN 3 - 1941												
5												78	9	PAID IN FULL	JUN 3 - 1941												
5												78	10	PAID IN FULL	JUN 3 - 1941												
													11														
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75												1175															

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1940.

Form 4 C Gilbert-Bates Company, Minneapolis

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 $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 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 Department of Taxation (Dollars)	SOLD FOR TAXES
1	Louis Hart		E½ of		100			Yes	10			10	3		3		See preceding page		SOLD FOR TAXES
2	"		S. 100' of W½ of		100			"	10			10	3		3				SOLD FOR TAXES
3	State of Minnesota		N. 100' of W½ of		101														
4	"		E½ of		101														
5	"				5														
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19																			
20			Grand Total						20			20	6		6				

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: 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 15.67 Mills ($ cts.)	State Tax on Non-Homestead 8.76 Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)
1													47
2													47
3													
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	8838				128717	2193							1409 10

	PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1													47		
2													47		
3															
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Assessment Roll and Tax List of Platted Real Property in the ..... of ....., County, Minnesota, for Taxes for the Year 1940.

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	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 $4000 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	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Equalized Value of
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
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	TAXES: ..... $ cts.	..... $ cts.	TOTAL TAXES $ cts.	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1941 $ cts.	June Settlement 1941 $ cts.	Penalty $ cts.	November Settlement 1941 $ cts.	Penalty $ cts.	Collections to First Monday in January 1942 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1942 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
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Assessment Roll and Tax List of Platted Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1940.

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 $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	SOLD FOR TAXES
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	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ 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 1941 ($ cts.)	June Settlement 1941 ($ cts.)	Penalty ($ cts.)	November Settlement 1941 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1942 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
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UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Village of Bena, County of Cass, Minnesota, 1940

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.

FORM 6 BURR-BLAKE COMPANY, MINNEAPOLIS

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 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	STRUCTURES AND 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 the Board of Review, Dollars	Total Assessed Value as Equalized by the County Board, Dollars	Total Assessed Value as Equalized by the Department of Taxation, Dollars	REMARKS
Footings Brought Forward from Page 1.	154	76	131	1734 ~~578~~		1865 ~~709~~	195 ~~80~~	307 ~~103~~	494 ~~183~~				
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	16	99	144	1800 ~~600~~		1944 ~~744~~	208 ~~87~~	307 ~~103~~	510 ~~190~~ 190				

UNPLATTED

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.

FORM 6 WITH SITE COMPUTATIONS

	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 Department of Taxation Dollars	REMARKS
Footings Brought Forward from Page													
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PLATTED

Tabular Statement of Taxable Platted Real Property Assessment of the Village of Bena, County of Cass, Minnesota, 1940

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.

FORM 6½ WITH SITE COMPUTATIONS

	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 $1,000 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 Department of Taxation Dollars	REMARKS
Footings Brought Forward from Page		1	608 ~~440~~	4736 ~~2878~~		5344 ~~2768~~	1306 ~~673~~	45 ~~30~~	1351 ~~703~~				
" " " " "		2	405 ~~255~~	1334 ~~667~~		1739 ~~922~~	314 ~~168~~	198 ~~104~~	517 ~~272~~				
" " " " "		3 Exempt											
" " " " "		4	145 ~~74~~	1048 ~~524~~		1193 ~~618~~	294 ~~144~~	7 ~~6~~	301 ~~155~~				
" " " " "		5	211 ~~140~~	1684 ~~842~~		1895 ~~982~~	466 ~~243~~	5 ~~4~~	471 ~~247~~				
" " " " "		6	787 ~~183~~	1788 ~~617~~		1575 ~~804~~	380 ~~201~~		380 ~~201~~				
" " " " "		7	426 ~~272~~	2564 ~~1282~~		3000 ~~1567~~	651 ~~333~~	159 ~~96~~	810 ~~429~~				
" " " " "		8	450 ~~275~~	3274 ~~1862~~		4174 ~~2137~~	924 ~~472~~	192 ~~108~~	1116 ~~580~~				
" " " " "		9	574 ~~345~~	970 ~~485~~		1444 ~~830~~	107 ~~57~~	466 ~~240~~	538 ~~297~~				
" " " " "		10	387 ~~250~~	1878 ~~914~~		2710 ~~1164~~	541 ~~281~~	24 ~~16~~	565 ~~297~~				
" " " " "		11	365 ~~250~~	1934 ~~967~~	2299 ~~1217~~		785 ~~452~~	467 ~~276~~	757 ~~398~~				
" " " " "		12	146 ~~85~~	758 ~~424~~		404 ~~214~~	79 ~~44~~	36 ~~20~~	115 ~~64~~				
" " " " "		13	85 ~~55~~	1404		775 ~~425~~		89 ~~50~~	89 ~~50~~				
" " " " "		14	44 ~~29~~	388 ~~194~~		437 ~~223~~	59 ~~25~~	97 ~~50~~	148 ~~75~~				
" " " " "		15	190 ~~125~~	737 ~~360~~		927 ~~441~~	148 ~~75~~	135 ~~75~~	283 ~~150~~				
" " " " "		16	115 ~~71~~	638 ~~314~~		753 ~~390~~	167 ~~84~~	34 ~~20~~	201 ~~104~~				
" " " " "		17	751 ~~465~~	560 ~~280~~		811 ~~445~~	164 ~~86~~	63 ~~42~~	227 ~~128~~				
" " " " "		18	48 ~~30~~			48 ~~30~~	4 ~~2~~	12 ~~8~~	16 ~~10~~				
" " " " "		19	136 ~~85~~			136 ~~85~~		51 ~~34~~	51 ~~34~~				
			3144	11888		15032	3042	1149	4191				

PLATTED

FORM 615 WITH SUB-TOTAL COLUMNS

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)	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)	Structures and 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 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)	Equalized Valuations: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Department of Taxation (Dollars)	REMARKS
Footings Brought Forward from Page	20		178 ~~80~~	160 ~~80~~		788 ~~160~~		118 ~~64~~	118 ~~64~~				
" " " " "	21		100 ~~62~~	266 ~~133~~		366 ~~175~~	69 ~~35~~	35 ~~22~~	104 ~~57~~				
" " " " "	22		41 ~~36~~	708 ~~104~~		749 ~~136~~		98 ~~52~~	98 ~~52~~				
" " " " "	23		79 ~~47~~	864 ~~432~~		893 ~~444~~	222 ~~111~~	5 ~~2~~	227 ~~113~~				
" " " " "	24		8 ~~5~~			8 ~~5~~		3 ~~2~~	3 ~~2~~				
" " " " "	25		8 ~~5~~	80 ~~40~~		88 ~~45~~	17 ~~6~~	17 ~~8~~	34 ~~14~~				
" " " " "	26		35 ~~23~~	118 ~~57~~		153 ~~80~~	35 ~~18~~	6 ~~5~~	41 ~~23~~				
" " " " "	27	Exempt	~~47~~	~~56~~		~~133~~	~~17~~	~~26~~	~~43~~				
" " " " "	28		174 ~~94~~	112 ~~56~~		286 ~~133~~	32 ~~17~~	39 ~~26~~	71 ~~43~~				
" " " " "	29		151 ~~94~~	318 ~~159~~		469 ~~253~~	54 ~~23~~	99 ~~53~~	153 ~~83~~				
" " " " "	30		110 ~~5~~	190 ~~95~~		300 ~~100~~	75 ~~25~~		75 ~~25~~				These two pages changes on back made by Bishop not included in 5% change on land
" " " " "	31		30 ~~X~~			30 ~~X~~	6 ~~X~~	X	6 ~~X~~				
" " " " "													
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			3113	1158		1556	214 ~~237~~	341 ~~246~~	481 ~~447~~				
			~~3513~~ 3587	~~1300~~ 7609		~~4813~~ 5164	~~2487~~ 2398	~~1327~~ 5451	~~4814~~ 8849				

PLATTED

FORM 615 WITH SUB-TOTAL COLUMNS

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)	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)	Structures and 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 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)	Equalized Valuations: Total Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Department of Taxation (Dollars)	REMARKS
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