ASSESSMENT & TAX LIST

Vil. of Bena

1945

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS **County, Minn.,** APR 18 1945

William Nelson *Assessor of the* Vil. of Bena

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Vil. *of* Bena *for the year 1945, containing a list of all* ***Platted and Unplatted Real Estate*** *that has become* ***subject to taxation,*** *since the assessment of May 1, 1944, so far as the same have come to* ***my knowledge from any source,*** *and I hereby direct you to assess all personal property, and to make such changes in real estate as are required in the odd numbered year, 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.

L. C. PETERSON

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1941 as Amended by Laws 1943)

Sec. 272.01. 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. 273.01 * * * 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 persons acquiring it.

Sec. 273.22. 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 of his *** 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 agent or attorney, ***.
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. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. 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. 273.29. 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 ***.

Sec. 273.30. 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.

Sec. 273.32. 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.

Sec. 273.33. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property, other than personal property lying inside of the corporate limits of any city of the first class, of electric light and power companies, and other individuals and partnerships supplying electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the value of his property pertaining to his business as a merchant. No consignee shall be required to list for taxation any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process of manufacturing, combining, rectifying or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. 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. 273.45. 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. 273.46. 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. 273.47. 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. 273.48. 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 Department of Taxation ***.

Sec. 273.25. 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 *** 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 ***.

Sec. 273.65. 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. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of 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. 273.20. 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. 620.05. 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. 273.13. Classification of property—Subdivision 1. How classified. 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 provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one 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. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. 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, three "b," and four, 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.

Subdivision 3. 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 and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," 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 "d" and all unplatted real estate, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a" and shall be valued and assessed at 10 per cent of full and true value thereof.

* * * *

Subdivision 8. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural tools, implements, and machinery used by the owner in any agricultural pursuit shall constitute class three "d" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 9. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Sec. 168.06, Sub. 7. Motor Vehicles which have been *** frozen *** by the Federal Government *** shall be assessed and valued at 5 per cent of the true and full value thereof.

Section 273.03, Minnesota Statutes 1941. Assessment; Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL of each year.*

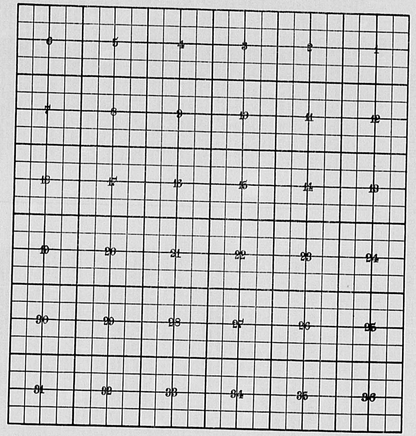
The assessors shall meet at the office of the county auditor *on a day to be fixed by the Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of *four dollars per day for each day necessarily consumed in attending such 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.

For Convenience of Auditor in Showing Boundaries of School Districts

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



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Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1945.

P. ELLIS-BACK COMPANY, MINNEAPOLIS

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat, and all Other Grains	★ Tax of ½ Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

List of Lands in the Village of Bena, County of Cass, Minn., for the Year 1945, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 154 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS								LANDS CEASING TO BE HOMESTEADS							
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY						NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land				SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	100ths							Acres	100ths
~~Paul Tucker~~	~~owng~~		~~1~~ ~~15~~ ~~29~~ ~~32~~												

List of Lands in the.....of....., County of....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

Form 234 Miller-Davis Company, Minneapolis, State Form No. 67

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

LANDS BECOMING HOMESTEADS										LANDS CEASING TO BE HOMESTEADS									
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land			NAME OF OWNER	School District	DESCRIPTION OF PROPERTY					Number of Acres of Land		
		SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres	100ths				SUBDIVISION	Sec. or Lot	Town or Block	Range		Acres	100ths	

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

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

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars	
Edwin L. Hawkinson	1.23 acc. of S½ of NE¼ - Sec. 34-145-28	34	145	28	700	Remodeled House			✓
						New garage (2)	140		
L. J. Shepard	Original Plat	6	17		482	Remodeled House (2)	120		✓
Arnold Krinke	" "	6	2		638	" " (2)	160		✓
Frank Lewandowski	" "	11	31		100	New House (2)	25		✓

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Unplatted Real Property in the ..... of ....., County of ....., Minn., for the Year 1945.

FORM 33(U) MUST BE TYPE WRITTEN IN INK

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

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20% Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS OF PREVIOUS YEARS.

Assessment of Taxable Platted Real Property in the Village of Pine, County of Cass, Minn., for the Year 1945.

FORM 33(P) MUST BE TYPE WRITTEN IN INK

HOMESTEADS, up to True and Full Value of $4,000.00, Assessable at 25 per cent, Class 3C, Attached Machinery at 33⅓ per cent, Class 3, Remainder at 40 per cent, Class 4.

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rge.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead Yes or No	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25% Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
State of Minnesota (Cont. to G.E. Denny)		Original Plat	10	2					25			25			10	10			
Harold Harding			13	5					5			5			2	2			
"			14	5					5			5			2	2			
Bruce E. Wolford			2	8					25			25			10	10			
Charles L. Torrence			19	11					5			5	2			2			
"			20					"	8			8	2			2			
"			21					"	8			8	2			2			
"			22					"	8			8	2			2			
"			23					"	8			8	2			2			
"			24					"	8			8	2			2			
John G. Smith			4	14				"	8	28		36	9			9			
Alma Dorman			1	15				"	24			24	6			6			
"			2					"	36			36	9			9			
Sharon P. Tucker			18	23				yes	4			4	1			1			
" "			19	23				"	4			4	1			1			
" "			20					"	6	50		56	14			14			
" "			21					"	4			4	1			1			

Assessment of 1

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Bena

School District No.	VALUATION BY SCHOOL DISTRICTS: Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	RATE OF STATE TAXES: State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Mills	Total Rate of State Tax Mills	RATE OF COUNTY TAXES: Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	RATE OF TOWN TAXES: Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Mills	Mills	Mills	Total Rate of Town Tax Mills
Un.			822	6330	4452	11604						1.56	21.4	1.5	36.4	17.9			84.2	20.							20.
										NH		6.54															

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

RATE OF SCHOOL TAXES: Local 1 Mill Mills	Special Mills	State Loan Mills	Def. Mills	C.O. Mills	Bd. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	TAXES LEVIED: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	State Loan	Def.	C.O.	Bd.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
1.	15.		20.	5.	13.	54.	159.76	80	1230		1640	410	1066	4426	State Revenue,		
1.	30.		20.	5.	12.	67.	174.76	1078	32330		21564	5385	14010	74347	State School,		
															Teachers Insurance,		
															State Debt—Non-Homestead,		5098
															State Debt—Homestead,		1800
															County Revenue,		24817
															County Road and Bridge,		7358
															County Welfare,		12210
															Bonds and Interest		20756
															Town Revenue,		23193
															Town Road and Bridge,		
															Town Drag,		
															Town State Loan,		
															School Local 1 Mill,		1155
															School Special,		33560
															School State Loan,		
															Deficiency		23194
															Capital Outlay		5795
															Bond & Interest		15076
								1155	33560		23194	5795	15076	78780			2065 12

Total Levy 8-20-15

Total Number of Acres 1555

State of Minnesota, } ss.
COUNTY OF CASS

I, J. C. Brown, 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. 1915.

Witness my hand and official seal, this 31 day of Dec A. D. 1915

J. C. Brown County Auditor.

SEAL

Assessment of T

NAME OF OWNER

COLLECTIONS OF TAXES OF 1945 Village OF Bena, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1946	JUNE SETTLEMENT 1946	NOV. SETTLEMENT 19	Amount Collected from Nov. 19 to First Monday in Jan. 19	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	20.28	20.51							
State Debt—Homestead,	5.82	9.52							
County Revenue,	179.83	130.63							
County Road and Bridge,	51.77	51.85							
County Welfare,	133.78	222.17							
County Bond and Interest,	66.77	109.26							
Town Revenue,	74.61	122.08							
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	3.73	6.11							
School Special,	111.91	172.04							
School State Loan,									
Deficiency	74.61	122.08							
C.O.	18.65	30.52							
B. + I.	48.49	79.35							
	672.19	1076.17							

		LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O	B. + I.			TOTALS
MARCH SETTLEMENT	School District No. Un Un / Tc Un	3.73	111.91		74.61	18.65	48.49			257.39
	Totals	3.73	111.91		74.61	18.65	48.49			257.39
JUNE SETTLEMENT	School District No. Un	6.11	172.04		122.08	30.52	79.35			410.10
	Totals	6.11	172.04		122.08	30.52	79.35			410.10
NOVEMBER SETTLEMENT	School District No.									
	Totals									
NOVEMBER to JANUARY	School District No.									
	Totals									
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Form 4 C. MILLER PAYE COMPANY, MINNEAPOLIS

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

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	Individual Homestead Yes or No	Assessor's Valuation: Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery (permanently Attached to Real Estate)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Equalized Values: Total 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
Guy E. Yeo W. Bishop E. Glenny - W½ W½ W½ NW¼																				
D. C. Dunning C. H. + Grace Superior E.		1 W½ of SW¼ of NW¼ less platted	26	145	28	15.75	100													
Albert + Cora M. Ford		2 NW¼ of SW¼ less platted portion + less 4.3 acs				13.60														
State of Minnesota		3 SW¼ of SW¼ less 9.1 acs																		
Emily Costello		4 300'x699' of SW¼ of SW¼				4.88														
Julius Witkopsky		5 2.2 acs. of NW¼ of SW¼				2.20														
" "		6 3 acs. of SW¼ of SW¼				3														
Great Northern Ry. Co.		7 2.1 acs of NW¼ of SW¼ (used as station grounds)				Exempt														
Cass Co. Road		8 1.26 acs. of SW¼ of SW¼				"														
Samuel Procopia		9 NE¼ of NE¼ less platted portion + less 5.7 acs.	34	145	28	7.90														
State of Minnesota		SE¼ of NE¼ less platted + less 1 acre + less 140'x622'																		
Arthur Maijala		10 10 acs of NW¼ of NE¼				10														
Sam Procopia		12 2 acs of NE¼ of NE¼				2														
" "		13 3.3 acs of NW¼ of NE¼ 1 acs																		
" "		14 32.2 acs of S½ of NE¼ 1 ac.																		
" "		15 3.7 acs. of NE¼ of NE¼				3.70														
" "		16 6.10 acs of S½ of NE¼				6.10														
" "		17 6 acs of S½ of NE¼ less 1 ac W + N of Co rd.				5														
" "		18 Part of NW¼ of NE¼ less ½ ac + less 115'x700'				6.36														
Ed. L. Hawkinson		19 1.23 acs of S½ of NE¼				1.23														
Louis + Nellie Kirt		20 E½ of SW¼ of NW¼ less platted	26	145	28	15.75														
						135.19														

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 56 Rate 23.10 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	53			846	34			880	1 PAID IN FULL	APR 17 1946	4238		880								
2	25			400	16			416	2										416		
3	~~16~~			~~256~~	~~10~~			~~266~~	3 Cut												266 Canc.
4	43			684	28			714	4										714	8.715	
5	# 2			32				32	5 PAID IN FULL	JUL 26 1946	6995		80								
6	# 3			48				48	6 PAID IN FULL	JUL 26 1946											
7									7												
8									8												
9	# 8			128				128	9 PAID IN FULL	APR 13 1946	3995		128								
10									10												
11	# 11			176				176	11 PAID IN FULL	JUL 26 1946	9968		176								
12	# 2			32				32	12 PAID IN FULL	APR 13 1946											
13	# 4			64				64	13 PAID IN FULL	APR 13 1946											
14	# 35			560				560	14 PAID IN FULL	APR 13 1946											
15	# 4			64				64	15 PAID IN FULL	APR 13 1946	3995		1040								
16	# 7			112				112	16 PAID IN FULL	APR 13 1946											
17	# 5			80				80	17 PAID IN FULL	APR 13 1946											
18	# 8			128				128	18 PAID IN FULL	APR 13 1946											
19	# 205			3276				3276	19 PAID IN FULL	JUL 26 1946	9971		3276								
20	# 16			256				256	20 PAID IN FULL	MAY 28 1946	6794		256								
	# 310																				
	# 14 137																				
	447			7144	88			7232													

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

SOLD FOR TAXES

Form 4 C. Minn. Tax Commission, Minneapolis

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures, Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 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 Department of Taxation (Dollars)	Sold for Taxes
Isabelle Jones		1	9	2				7th												
State of Minnesota (Cert to G. E. Denny)		2	10																	
J. E. Johnston		3	11																	
" "		4	12																	
Rose Mc Farland		5	13																	
" "		6	14																	
" "		7	15																	
" "		8	16																	
" "		9	17																	
" "		10	18																	
" "		11	19																	
" "		12	20																	
" "		13	21																	
" "		14	22																	
" "		15	23																	
" "		16	24																	
School		17	1	3																
"		18	2																	
"		19	3																	
"		20	4																	

Exempt

	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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1									1															
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															
16									16															
17									17															
18									18															
19									19															
20									20															

FORM 6 C. MILLER-DAVIS COMPANY, MINNEAPOLIS

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

Unplatted Real Estate Assessed at 33⅓ Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1920, Assessable at 20 Per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1945.

	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 Yes or No	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 Personal Property Assessed to Real Estate (Dollars)	Total True and Full Value of Buildings, all Structures, Improvements and Machinery (Dollars)	Assessed Value of Buildings up to $1,920 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Buildings, 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	Arthur Maijala		NW¼ of NE¼ less platted portion	1	less 13.3 acs.	less 8.36 acs.	34	145 28	8	14	Yes										
2																					
3	F. J. Hughes		490' x 622.33' of S½ of NE¼						7												
4																					
5	Adeline Charlotte Wilson		1 ac SW¼ of NE¼ W. of Co. road						1												
6	Ed. L. Hawkinson		115' x 700' of part of NW¼ of NE¼						2												
7	Samuel Procopia		3.73 acs of S½ of NE¼						3	73											
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
			Brought Forward						31	37											
									155	06											

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 141 Rate 34 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.64 ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4 324				51 76				51 76	1	PAID IN FULL JUL 26 1946	9968		51 76								
2										2												
3	4 12				1 92				1 92	3	PAID IN FULL JUN 18 1946	6947		1 92								
4										4												
5	37				5 92	24			6 16	5	PAID IN FULL MAY 21 1946	4986		6 16								
6	4 2				32				32	6	PAID IN FULL JUL 26 1946	9971		32								
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	4 338				5992	24			60 16	20												
	NN 37																					
	4 375																					
	7 648																					
	NN 174																					
	822																					
Grand Total					13136	112			132 48													

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

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5-C with Section Headings

In whose name assessed	To whom transferred	Description of property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	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 Lands Assessable up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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
Theodore A. Hirsch	Arnold Kinke	1	1	1	7th													
" "	" "	2	2															
" "	" "	3	3															
" "	" "	4	4															
" "	" "	5	5															
" "	" "	6	6															
" "	" "	7	7															
" "	" "	8	8															
N.W. District of the Christian Missionary Alliance		9	Exempt															
" "	"	10	"															
George W. Denny		11	11															
G. E. Denny		12	12															
Edwin L. Hawkinson	Van H. Lowe Bros	13	1	2														SOLD FOR TAXES
" "		14	2															SOLD FOR TAXES
" "		15	3															
" "		16	4															
" "		17	5															
Arnold Kinke		18	6															
" "		19	7															
" "		20	8															

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 7th Rate 74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 654 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		50			8738	328			9066	PAID IN FULL	JUL 26 1946	9972		9066								
2		10			174	06			180	PAID IN FULL	JUL 26 1946	9972		180								
3		10			174	06			180	PAID IN FULL	JUL 26 1946	9972		180								
4		10			174	06			180											180	198	
5		50			874	32	Abatement #3110		906											180	200	Tax not paid 7-26 Abatement
6		10			174	06			180											180	198	
7		10			174	06			180											180	198	
8		34			594	22			616	PAID IN FULL	JUL 26 1946	9972		616								
9																						
10																						
11		10			174	06			180											180	198	Pl.
12		10			174	06			180											180	198	Pl.
13	# 109				1904				1904	PAID IN FULL	JUN 10 1946	6782		5624								
14	# 6				104				104	PAID IN FULL	JUN 10 1946											
15	# 6				104				104	PAID IN FULL	JUN 10 1946											
16	# 195				3408				3408	PAID IN FULL	JUN 10 1946											
17	# 6				104				104	PAID IN FULL	JUN 10 1946											
18	# 238				4160				4160	PAID IN FULL	APR 1 1946	4124		4368								
19	# 6				104				104	PAID IN FULL	APR 1 1946											
20	# 6				104				104	PAID IN FULL	APR 1 1946											
	# 572																					
	~~# 654~~				21416	424			21840													
	1226																					

Form 5 C—Must give correct, complete

Assessment Roll and Tax List of Platted Real Property in the Village of Bena 19

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	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 Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 94.12 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	Isabelle Jones	Harris Matthews		9	2	Un														110				1922	72		1994		PAID IN FULL	JUL 19 1946	9829	1994									
2	State of Minnesota	(Contr. to G. E. Downing)	Arnold Kinder	10			No	25			25			10	10					10				174	06		180		PAID IN FULL	FEB 1 1946	1327	180									
3	J. E. Johnston			11																10				174	06		180															
4	" "			12																92				1608	60		1668													180	1668	
5	Rose McFarland			13																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
6	" "			14																96				1678	64		1742		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
7	" "			15																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
8	" "			16																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
9	" "			17																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
10	" "			18																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946	9916		1239									
11	" "			19																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946	12013				2107							Sold 07 Forfeited
12	" "			20																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
13	" "			21																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
14	" "			22																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
15	" "			23																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
16	" "			24																8				140	06		146		Balance Paid 1st Half Paid	NOV 7 1946 JUL 17 1946												
17	School			1	3	Exempt																																			
18	"			2																																					
19	"			3																																					
20	"			4																																					
																				7406				7096	274		7370														

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

Form 5 C. must be in office, January 8

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1945.

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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Not Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Tax 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	Remarks
School		1	5	3	6m														
"		2	6																
"		3	7																
"		4	8																
"		5	9																
"		6	10																
"		7	11																
"		8	12																
"		9	13	Exempt															
"		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)	Rate and Tax Less Homestead Exemption .....Mills ($ cts.)	State Tax on Non-Homestead .....Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1														1														
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														
16														16														
17														17														
18														18														
19														19														
20														20														

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

Form 5 C. must be certain, simple

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Other Buildings and Other Structures (Dollars)	True and Full Value of Machinery not 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 $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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	District No. Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
Marietta Williams & Nelly M. Billstein			1	4	207														1	4	3				.52		.52	1	PAID IN FULL	JUN 20 1946											
" "	" "		2																2	4	3				.52		.52	2	PAID IN FULL	JUN 20 1946											
" "	" "		3																3	4	3				.52		.52	3	PAID IN FULL	JUN 20 1946											
" "	" "		4																4	4	3				.52		.52	4	PAID IN FULL	JUN 20 1946											
" "	" "		5																5	4	3				.52		.52	5	PAID IN FULL	JUN 20 1946											
" "	" "		6																6	4	3				.52		.52	6	PAID IN FULL	JUN 20 1946	7627		32.46								
" "	" "		7																7	4	3				.52		.52	7	PAID IN FULL	JUN 20 1946											
" "	" "		8																8	4	3				.52		.52	8	PAID IN FULL	JUN 20 1946											
" "	" "		9																9	4	3				.52		.52	9	PAID IN FULL	JUN 20 1946											
" "	" "		10																10	4	3				.52		.52	10	PAID IN FULL	JUN 20 1946											
" "	" "		11																11	4	153			26.74			26.74	11	PAID IN FULL	JUN 20 1946											
" "	" "		12																12	4	3				.52		.52	12	PAID IN FULL	JUN 20 1946											
Hiram N. Labbe			13																13		4				.70	02	.72	13	PAID IN FULL	JUN 20 1946											
" "			14																14		4				.70	02	.72	14	PAID IN FULL	JUN 20 1946											
" "			15																15		4				.70	02	.72	15	PAID IN FULL	JUN 20 1946	7628		5.04								
" "			16																16		4				.70	02	.72	16	PAID IN FULL	JUN 20 1946											
" "			17																17		4				.70	02	.72	17	PAID IN FULL	JUN 20 1946											
" "			18																18		4				.70	02	.72	18	PAID IN FULL	JUN 20 1946											
" "			19																19		4				.70	02	.72	19	PAID IN FULL	JUN 20 1946											
			20																20									20													
																				186				37.26	.14		37.50														
																				28																					
																				214																					

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

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

Form 5 C must not exceed one page

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	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 Lands Not Actually 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 County 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. Lokke		1	20	4	749													
"	"	2	21															
"	"	3	22															
"	"	4	23															
"	"	5	24															
Marietta Williams + Nellie M. Billeter		6	1	5														
"	"	7	2															
"	"	8	3															
"	"	9	4															
Judson B. + Leola Daniels	Chas. L. Torrence	10	5															
"	"	11	6															
"	"	12	7															
"	"	13	8															
"	"	14	9															
"	"	15	10															
"	"	16	11															
"	"	17	12															
Harald Harding		18	13			No	5			5			2	2				
"	"	19	14			"	5			5			2	2				
		20																

	Variations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 741 Rate 74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 62.34 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 ($ cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		4			70	0			72	PAID IN FULL	JUN 20 1946											
2		4			70	0			72	PAID IN FULL	JUN 20 1946	7628		360								
3		4			70	0			72	PAID IN FULL	JUN 20 1946											
4		4			70	0			72	PAID IN FULL	JUN 20 1946											
5		4			70	0			72	PAID IN FULL	JUN 20 1946											
6	H 3				52				52	PAID IN FULL	JUN 20 1946											
7	H 3				52				52	PAID IN FULL	JUN 20 1946	7629		208								
8	H 3				52				52	PAID IN FULL	JUN 20 1946											
9	H 3				52				52	PAID IN FULL	JUN 20 1946											
10	H 3				52				52	PAID IN FULL	JAN - 7 1946											
11	H 28				490				490	PAID IN FULL	JAN - 7 1946											
12	H 28				490				490	PAID IN FULL	JAN - 7 1946											
13	H 28				490				490	PAID IN FULL	JAN - 7 1946	17	3480									
14	H 28				490				490	PAID IN FULL	JAN - 7 1946											
15	H 28				490				490	PAID IN FULL	JAN - 7 1946											
16	H 53				926				926	PAID IN FULL	JAN - 7 1946											
17	H 3				52				52	PAID IN FULL	JAN - 7 1946											
18	2				34	0			36	PAID IN FULL	JAN - 7 1946	12	72									
19	2				34	0			36	PAID IN FULL	JAN - 7 1946											
20																						
	H 211 MH 24 235				H106	14			H120													

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Initiate Homestead Yes or No	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 Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 Valuation Equalized by the Board of Review (Dollars)	Total Assessed Valuation Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
James Castello			1	5	2	No												SOLD FOR TAXES
"	"		2	6														SOLD FOR TAXES
Matt Halladay			3	7														
"	"		4	8														
Albin Hagan			5	9														
"	"		6	20														
"	"		7	21														
"	"		8	22														
"	"		9	23														
"	"		10	24														
Rose McFarland			11	1	6													SOLD FOR TAXES
"	"		12	2														SOLD FOR TAXES
Jos. Carpenter			13	3														
"	"		14	4														
"	"		15	5														
Margaret Maina			16	6														SOLD FOR TAXES
"	"		17	7														SOLD FOR TAXES
"	"		18	8														SOLD FOR TAXES
"	"		19	9														SOLD FOR TAXES
			20															

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 4.6 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 65% ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4			70	02			72	1										72		
2		4			70	02			72	2										72		
3		4 1			18				18	3	PAID IN FULL AUG 16 1946					2 62	07					
4		4 14			244				244	4	PAID IN FULL AUG 16 1946	10343										
5		4 1			18				18	5	PAID IN FULL JUN 11 1946											
6		4 1			18				18	6	PAID IN FULL JUN 11 1946											
7		4 1			18				18	7	PAID IN FULL JUN 11 1946	6164		35								
8		4 1			18				18	8	PAID IN FULL JUN 11 1946											
9		4 15			262				262	9	PAID IN FULL JUN 11 1946											
10		4 1			18				18	10	PAID IN FULL JUN 11 1946											
11		64			1118	42			1160	11	2nd Half Paid NOV 7 1946 1st Half Paid JUL 17 1946	11751 9776		580		5 80						
12		8			140	06			146	12	2nd Half Paid NOV 7 1946 1st Half Paid JUL 17 1946	11751 9776		73		73						
13		4 2			34				34	13	PAID IN FULL DEC 18 1946											
14		4 46			804				804	14	PAID IN FULL DEC 18 1946							8 04	70			
15		4 2			34				34	15	PAID IN FULL DEC 18 1946											
16		4 3			52				52	16										52		
17		4 34			594				594	17										594		
18		4 4			70				70	18										70		
19		4 5			88				88	19										88		
20										20												
		4 131 64 30 211			3688	52			3740													

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1945.

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C—Rule 325 revised, amended

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Currently 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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	William Kurt				10	6		Yes												
2	" "				11															
3	" "				12															
4	J.B. + Leota M. Daniels	Chas. L. Pomeroy			13															
5	" " " "				14															
6	" " " "				15															
7	" " " "				16															
8	" " " "				17															
9	" " " "				18															
10	" " " "				19															
11	Rose Mc Farland				20															
12	" "				21															
13	" "				22															
14	" "				23															
15	" "				24															
16	Village of Bena (Community Hall)				1	7		Exempt												
17	" " "				2															
18	Frank T. Severson				3															
19	" "				4															
20	Helen Erickson				5															

	Valuations by School Districts as Equalized by Department of Taxation: District No. 2491 Rate 17 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.84 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	6			104 04				108	1st Half Paid	JUL 1 1946											
2	6			104 04				108	1st Half Paid	JUL 1 1946	7915		816						54 54		
3	7 8			136 4 52				141 6	1st Half Paid	JUL 1 1946									54 54		
4	4 3			52				52	PAID IN FULL	JAN - 7 1946									708 77		
5	4 3			52				52	PAID IN FULL	JAN - 7 1946											
6	4 3			52				52	PAID IN FULL	JAN - 7 1946											
7	4 4			70				70	PAID IN FULL	JAN - 7 1946	12	44 20									
8	4 233			40 72				40 72	PAID IN FULL	JAN - 7 1946											
9	4 4			70				70	PAID IN FULL	JAN - 7 1946											
10	4 3			52				52	PAID IN FULL	JAN - 7 1946											
11	6			104 04				108	2nd Half Paid	NOV 7 1946											
12	6			104 04				108	1st Half Paid	JUL 1 1946											
13	6			104 04				108	2nd Half Paid	NOV 7 1946	4757		270		270						
14	6			104 04				108	1st Half Paid	JUL 1 1946	4776										
15	6			104 04				108	2nd Half Paid	NOV 7 1946											
16																					
17																					
18	4 59			1032				1032	PAID IN FULL	JUL 1 6 1946	8743		1136								
19	4 6			104				104	PAID IN FULL	JUL 1 6 1946											
20	4 6			104				104	PAID IN FULL	APR 8 1946	4168		104								
	4 324																				
	74 120			7782	80			7832													
	5 8 4																				

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C—Use one form only.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Dwellings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Improvements, Machinery 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	Helen Erickson			6	7		Yes												
2	" "			7															
3	" "			8															
4	Harold L. Harding			9															
5	" "			10															
6	Bena Townsite Co.			11															
7	" "			12															
8	Geo J Stephens			13															
9	" "			14															
10	" "			15															
11	Agnes Stephens			16															
12	Inez Gardner			17															
13	" "			18															
14	John J + Florence M. Gielen			19															
15	John Gielen			20															
16	John J + Florence M. Gielen			21															
17	" " "			22															
18	John Gielen			23															
19	James D. Middleton			24															
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 4 Rate 54 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4 55				962				962	1	PAID IN FULL APR 8 1946	4168		962								
2	4 6				104				104	2	PAID IN FULL APR 8 1946	4168		104								
3	4 154				3216				3216	3	PAID IN FULL APR 8 1946	4168		3216								
4	10				174	06			180	4	1st Half Paid JUN 11 1946	6773		1631						90	99	
5	170				2970	112			3082	5	1st Half Paid JUN 11 1946									1541	16.35	
6	8				140	06			146	6	1st Half Paid APR 23 1946 / 2nd Half Paid NOV 1 1946	4378		73								
7	320				5592	210			5802	7	1st Half Paid APR 23 1946 / 2nd Half Paid NOV 1 1946	4381 / 114477		2901		29.74						
8	4 4				70				70	8	PAID IN FULL JUL 26 1946											
9	4 38				664				664	9	PAID IN FULL JUL 26 1946	9967		838								
10	4 3				52				52	10	PAID IN FULL JUL 26 1946											
11	4 3				52				52	11	PAID IN FULL JUL 26 1946											
12	4 26				454				454	12	PAID IN FULL JUL 26 1946	9976		524								
13	4 4				70				70	13	PAID IN FULL JUL 26 1946											
14	4 4				70				70	14	PAID IN FULL JUN 18 1946											
15	4 3				52				52	15	PAID IN FULL JUN 18 1946											
16	4 31				542				542	16	PAID IN FULL JUN 18 1946	6965		804								
17	4 4				70				70	17	PAID IN FULL JUN 18 1946											
18	4 4				70				70	18	PAID IN FULL JUN 18 1946											
19	32				560	20			580	19	2nd Half Paid NOV 7 1946 / 1st Half Paid JUL 17 1946	11751 / 9776		290		29.00						
20										20												
	4 369 / M 540 / 909				15884	354			16238													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Initials Home stead Yes or No	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 (or usually 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 Machinery Attached Usually Attached to Real Estate at 33⅓ per cent Class 3 (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 (contr to Erwin + Bernadine Kirt)			1	8	744													SOLD FOR TAXES
2	Bruce E. Wolford			2			No	25		25				10	10				
3	State of Minnesota (Contr to Erwin + Bernadine Kirt)			3															
4	State of Minnesota (" " " ")		Northwestern District of the Christian Missionary Alliance	4															SOLD FOR TAXES
5	State of Minnesota (" " " ")		Cenery Alliance a Corporation	5															SOLD FOR TAXES
6	Erwin E. Harding	Frank + Katherine Swenson		6															
7	" "			7															
8	" "			8															
9	" "			9															SOLD FOR TAXES
10	Fred Nason	Elmer Nason		10															SOLD FOR TAXES
11	" "			11															SOLD FOR TAXES
12	" "			12															
13	" "			1	9														
14	" "			2															
15	M. M. Cowman			3															
16	" "			4															
17	" "			5															
18	" "			6															
19	" "			7															
20	" "			8															

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 744 Rate 74.4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.34 ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		10			174	06			180											180	198	
2		10			174	06			180											180	198	
3		10			174	06			180											180	198	
4		10			174	06			180	4	PAID IN FULL APR 18 1946	4246		360								
5		10			174	06			180	5	PAID IN FULL APR 18 1946											
6		10			174	06			180	6	PAID IN FULL JAN 21 1946											
7		162			2832	106			2938	7	PAID IN FULL JAN 21 1946	551	3478									
8		10			174	06			180	8	PAID IN FULL JAN 21 1946											
9		10			174	06			180	9	PAID IN FULL JAN 21 1946											
10	4	6			104				104	10	PAID IN FULL FEB 26 1946											
11	4	32			560				560	11	PAID IN FULL FEB 26 1946											
12	4	7			122				122	12	PAID IN FULL FEB 26 1946	377	994									
13	4	6			104				104	13	PAID IN FULL FEB 26 1946											
14	4	6			104				104	14	PAID IN FULL FEB 26 1946											
15		4			70	04			72	15	PAID IN FULL APR 29 1946											
16		4			70	04			72	16	PAID IN FULL APR 29 1946											
17		4			70	04			72	17	PAID IN FULL APR 29 1946	4481		432								
18		4			70	04			72	18	PAID IN FULL APR 29 1946											
19		4			70	04			72	19	PAID IN FULL APR 29 1946											
20		4			70	04			72	20	PAID IN FULL APR 29 1946											
		4 57 / 77 266																				
		323			5638	166			5804													

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C—Full and Short, Revised

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Per manently Attached to Real Estate (Dollars)	Total True and Full Value of Lands 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 Attached Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 percent Class 4 (Dollars)	Total Assessed Value of Lands Including Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	M. M. Cowman			9	9		Yes												
2	" "			10															
3	" "			11															
4	" "			12															
5	J. E. Denny			1	10														SOLD FOR TAXES
6	" "			2															SOLD FOR TAXES
7	" "			3															SOLD FOR TAXES
8	" "			4															SOLD FOR TAXES
9	" "			5															SOLD FOR TAXES
10	" "			6															SOLD FOR TAXES
11	" "			7															SOLD FOR TAXES
12	" "			8															SOLD FOR TAXES
13	" "			9															SOLD FOR TAXES
14	" "			10															SOLD FOR TAXES
15	" "			11															SOLD FOR TAXES
16	" "			12															SOLD FOR TAXES
17	Mary A. Lyons			13															
18	" "			14															
19																			
20																			

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 44.175 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.34 ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4			70	04			74	PAID IN FULL	APR 29 1946												
2		4			70	04			74	PAID IN FULL	APR 29 1946	4481		288									
3		4			70	04			74	PAID IN FULL	APR 29 1946												
4		4			70	04			74	PAID IN FULL	APR 29 1946												
5	4	47			822				822	PAID IN FULL	APR - 5 1946												
6	4	47			822				822	PAID IN FULL	APR - 5 1946												
7	4	47			822				822	PAID IN FULL	APR - 5 1946												
8	4	47			822				822	PAID IN FULL	APR - 5 1946												
9	4	47			822				822	PAID IN FULL	APR - 5 1946												
10	4	4			70				70	PAID IN FULL	APR - 5 1946	3949		4546									
11	4	4			70				70	PAID IN FULL	APR - 5 1946												
12	4	4			70				70	PAID IN FULL	APR - 5 1946												
13	4	4			70				70	PAID IN FULL	APR - 5 1946												
14	4	4			70				70	PAID IN FULL	APR - 5 1946												
15	4	3			52				52	PAID IN FULL	APR - 5 1946												
16	4	2			34				34	PAID IN FULL	APR - 5 1946												
17	4	51			892				892	PAID IN FULL	JUL 26 1946	9973		892									
18	4	4			70				70	PAID IN FULL	JUL 26 1946	9973		70									
19																							
20																							
	44 315				5788	08			5796														
	44 16																						
	331																						

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value 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 $1,000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3	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	Dollars	
1	Mary A. Lyons			15	10	4n													
2	" "			16															
3	" "			17															
4	" "			18															
5	" "			19															
6	Claire & Wayne Tibbetts			20															
7	" " "			21															
8	Alice Denny			22															
9	" "			23															
10	Lyons Bros.			24															
11	Walter Seelye			1	11														SOLD FOR TAXES
12	" "			2															SOLD FOR TAXES
13	Bena Townsite Co.			3															
14	Walter D. Seelye			4															
15	Henry O. Jones			5															
16	Daisy Van Nate			6															
17	" "			7															
18	" "			8															
19	Harry A. Fortney	Russell & Grace M. Kendall		9															
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	Digest Valuation	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 68 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4 4				70				70	PAID IN FULL	JUL 26 1946											
2	4 4				70				70	PAID IN FULL	JUL 26 1946											
3	4 25				426				426	PAID IN FULL	JUL 26 1946	9973		7.16								
4	4 4				70				70	PAID IN FULL	JUL 26 1946											
5	4 4				70				70	PAID IN FULL	JUL 26 1946											
6	4 4				70				70	PAID IN FULL	JUL 26 1946	9973		10.48								
7	4 56				978				978	PAID IN FULL	JUL 26 1946											
8	6				104	04			108											108	119	
9	6				104	04			108											108	119	
10	6				104	04			108	PAID IN FULL	JUL 26 1946	9973		1.08								
11	4 4				70				70	PAID IN FULL	JUL 6 1946											
12	4 46				804				804	PAID IN FULL	JUL 6 1946	8517		10.90								
13	6				104	04			108	PAID IN FULL	JUL 6 1946											
14	6				104	04			108	PAID IN FULL	JUL 6 1946											
15	40				700	26			726											7.26		
16	88				1538	58			1596	PAID IN FULL	APR 13 1946	3986										
17	4				70	02			72	PAID IN FULL	APR 13 1946			17.40								
18	4				70	02			72	PAID IN FULL	APR 13 1946											
19	86				1502	56			1558	PAID IN FULL	JUN 14 1946	1509		15.58								
20																						
	M 151 NM 252 403				7038	164			7202													

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1945.

FORM 5 C—PLAT BOOK COUNTY, 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 $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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	Remarks
Harry A. Fortney	Rinaldi & Oswald Nordahl		10	11	Un														
Rose McFarland	Rose McFarland & Thomas McCoy	633 Block Ave. Springfield Ill.	11																
" "			12																
Lyons Bros			13															SOLD FOR TAXES	
Irene Lock			14																
Bena Townsite Co.			15																
" "			16																
" "			17																
" "			18																
Chas. L. Torrence			19			Yes	5			5	2		2						
" "			20			"	8			8	2		2						
" "			21			"	8			8	2		2						
" "			22			"	8			8	2		2						
" "			23			"	8			8	2		2						
" "			24			"	8			8	2		2						
Oscar Clubey			1	12														SOLD FOR TAXES	
" "			2																
" "			3																
Boyd Demo			4																
Bena Townsite Co.			5																

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 72 Rate 72 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4			70	0v			72	1 PAID IN FULL	JUN 14 1946	7509		72								
2		4			70	0v			72	2										72	8 79	
3		4			70	0v			72	3										72	8 79	
4		4			70	0v			72	4										72		
5	4 5				88				88	5 PAID IN FULL	~~MAY 2 2 1946~~	5536		88								
6		2			34	0v			36	6 PAID IN FULL	SEP 3 1946											
7		2			34	0v			36	7 PAID IN FULL	SEP 3 1946					144	04					
8		2			34	0v			36	8 PAID IN FULL	SEP 3 1946	10948										
9		2			34	0v			36	9 PAID IN FULL	SEP 3 1946											
10	4	2			34				34	10 PAID IN FULL	JAN - 7 1946											
11	4	2			34				34	11 PAID IN FULL	JAN - 7 1946											
12	4	2			34				34	12 PAID IN FULL	JAN - 7 1946	17	204									
13	4	2			34				34	13 PAID IN FULL	JAN - 7 1946											
14	4	2			34				34	14 PAID IN FULL	JAN - 7 1946											
15	4	2			34				34	15 PAID IN FULL	JAN - 7 1946											
16	4	30			524				524	16										524	8 79	
17	4	3			52				52	17										52	1 59	
18	4	1			18				18	18										18	1 20	
19		2			34	0v			36	19										36	1 40	
20		2			34	0v			36	20										36	1 40	
	4 4	51			1310	20			1390													
		28																				
		79																				

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

Form 3 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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery (Personally Attaching 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 Machinery Permanently Attached to Real Estate Sold per cent Class 3 (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	Melvin Halberg			6	12		Yes												
2	" "			7															
3	" "			8															
4	Bena Townsite Co.			9															
5	" "			10															
6	" "			11															
7	" "			12															
8	" "			13															SOLD FOR TAXES
9	" "			14															SOLD FOR TAXES
10	" "			15															SOLD FOR TAXES
11	" "			16															SOLD FOR TAXES
12	" "			17															SOLD FOR TAXES
13	" "			18															SOLD FOR TAXES
14	" "			19															SOLD FOR TAXES
15	" "			20															SOLD FOR TAXES
16	" "			21															SOLD FOR TAXES
17	" "			22															SOLD FOR TAXES
18	" "			23															SOLD FOR TAXES
19	" "			24															SOLD FOR TAXES
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 7/21 Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		24			1120	16			436	1	PAID IN FULL	MAR 1 8 1946											
2		4			70	02			72	2	PAID IN FULL	MAR 1 8 1946	3229		580								
3		4			70	02			72	3	PAID IN FULL	MAR 1 8 1946											
4		4			70	02			72	4	PAID IN FULL	SEP 3 1946											
5		4			70	02			72	5	PAID IN FULL	SEP 3 1946	10858				288	07					
6		4			70	02			72	6	PAID IN FULL	SEP 3 1946											
7		4			70	02			72	7	PAID IN FULL	SEP 3 1946											
8		2			34	02			36	8											36		
9		2			34	02			36	9											36		
10		2			34	02			36	10											36		
11		2			34	02			36	11											36		
12		2			34	02			36	12											36		
13		2			34	02			36	13											36		
14		2			34	02			36	14											36		
15		2			34	02			36	15											36		
16		2			34	02			36	16											36		
17		2			34	02			36	17											36		
18		2			34	02			36	18											36		
19		2			34	02			36	19											36		
20										20													
		72			1248	52			1300														

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; 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	Initiate Homestead Yes or No	True and Full Value of Land Exclusive of Structures and Improvements	True and Full Value of Buildings and Other Structures	True and Full Value of Lands Including all Structures, Improvements and Machinery	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3	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	Dollars	
Lloyd E. Cagley		1		1	13	744													SOLD FOR TAXES
Ernest Flemming	State of Minnesota	2		2															SOLD FOR TAXES
" "	State of Minnesota	3		3															SOLD FOR TAXES
George Martin		4		4															SOLD FOR TAXES
" "		5		5															SOLD FOR TAXES
Lloyd E. Cagley		6		6															SOLD FOR TAXES
" "		7		7															SOLD FOR TAXES
" "		8		8															SOLD FOR TAXES
" "		9		9															SOLD FOR TAXES
" "		10		10															SOLD FOR TAXES
" "		11		11															SOLD FOR TAXES
" "		12		12															SOLD FOR TAXES
State of Minnesota		13		13															
State of Minnesota		14		14															
State of Minnesota		15		15															
State of Minnesota		16		16															
State of Minnesota		17		17															
State of Minnesota		18		18															
State of Minnesota		19		19															
State of Minnesota		20		20															

	Valuations by School Districts as Equalized by Department of Taxation								Special Taxes																													
	District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		Rate and Tax Less Homestead Exemption ..... Mills		State Tax on Non-Homestead ..... Mills		Total General Tax																									
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.		$ cts.	
1		4					70		0	1																											72	
2		24					120		16																												436	Cancel
3		4					70		0	1																											72	
4		4					70		0	1																											72	
5		4					70		0	1																											72	
6		2					34		0	1																											36	
7		2					34		0	1																											36	
8		2					34		0	1																											36	
9		2					34		0	1																											36	
10		2					34		0	1																											36	
11		2					34		0	1																											36	
12		2					34		0	1																											36	
13																																						
14																																						
15																																						
16																																						
17																																						
18																																						
19																																						
20																																						
		74 54					938		38																													

	Total Taxes		Paid	When Paid			Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
				Month	Day	Year											
1	72														72		
2	436	Forfeited													436		
3	72	Forfeited													72		
4	72	PAID IN FULL	4282	APR 15	1946			144									
5	72	PAID IN FULL		APR 15	1946												
6	36														36		
7	36														36		
8	36														36		
9	36														36		
10	36														36		
11	36														36		
12	36														36		
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
	976																

Assessment Roll and Tax List of Platted Real Property in the _____ of _____,

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C (must have seven columns, unscored)

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Individual Homestead Yes or No	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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 County 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			21	13	249													
2	State of Minnesota			22															
3	State of Minnesota			23															
4	State of Minnesota			24															
5	Clara Tibbetts			1	14														
6	" "			2															
7	" "			3															
8	John G. Smith			4			Yes	8	28	36	9			9					
9	Ernest Flemming			5															
10	" "			6															
11	" "			7															
12	" "			8															
13	" "			9															
14	Lloyd E. Cagley			10															SOLD FOR TAXES
15	" "			11															SOLD FOR TAXES
16	Bena Townsite Co.			12															SOLD FOR TAXES
17	" "			13															SOLD FOR TAXES
18	" "			14															SOLD FOR TAXES
19	" "			15															SOLD FOR TAXES
20	" "			16															SOLD FOR TAXES
	" "			17															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)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.5 ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1										1													
2										2													
3										3													
4										4													
5	4 15				262				262	5	PAID IN FULL	JUL 26 1946											
6	4 1				18				18	6	PAID IN FULL	JUL 26 1946	7972		298								
7	4 1				18				18	7	PAID IN FULL	JUL 26 1946											
8	4 9				158				158	8											158	174	
9	2				34	02			36	9	PAID IN FULL	SEP 3 1946											
10	2				34	02			36	10	PAID IN FULL	SEP 3 1946											
11	2				34	02			36	11	PAID IN FULL	SEP 3 1946											
12	2				34	02			36	12	PAID IN FULL	SEP 3 1946	10458				542	16					
13	2				34	02			36	13	PAID IN FULL	SEP 3 1946											
14	2				34	02			36	14	PAID IN FULL	SEP 3 1946											
15	2				34	02			36	15	PAID IN FULL	SEP 3 1946											
16	16				280	10			290	16	PAID IN FULL	SEP 3 1946											
17	2				34	02			36	17	PAID IN FULL	SEP 12 1946											
18	2				34	02			36	18	PAID IN FULL	SEP 12 1946	10554				72	02					
19	2				34	02			36	19											36		
20	2				34	02			36	20											36		
	2				34	02			36												36		
	4 26																						
	4 40				1144	34			1178														
	66																						

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1945.

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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	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 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 Machinery Permanently Attached to Real Estate Not Included in Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by 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			18	14	7th												
2	Sandy Merrill			19														SOLD FOR TAXES
3	Ernest Flemming	State of Minnesota		20														SOLD FOR TAXES
4	" "	State of Minnesota		21														SOLD FOR TAXES
5	" "	State of Minnesota		22														SOLD FOR TAXES
6	" "	State of Minnesota		23														SOLD FOR TAXES
7	~~State of Minnesota~~	(Conv. to Lucy Lyons)		24														
8	Alma + Clifford Darman			1	15		yes	24		24	6		6					
9	" " "			2			"	36		36	9		9					
10	" " "			3														SOLD FOR TAXES
11	" " "			4														SOLD FOR TAXES
12	Ernest Flemming	Harold L. Harding		5														
13	" "			6														
14	" "			7														
15	" "			8														
16	" "			9														
17	Order of St Benedict, Inc.			10														
18	" "			11				Exempt										
19	" "			12														
20	Benj. Fairbanks			13														
	" "			14														

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 77 Rate 24 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.34 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1										1													
2	# 10				174				174	2											174	Pd	
3	# 2				34	02			36	3	Forfeited										36	Canc	
4	# 2				34	02			36	4	Forfeited										36	Canc	
5	# 2				34	02			36	5	Forfeited										36	Canc	
6	# 2				34	02			36	6	Forfeited										36	Canc	
7	# 36				630	24			654	7	PAID IN FULL	JUL 26 1946	9973		654								
8	# 6				104				104	8	PAID IN FULL	JAN 26 1946											
9	# 9				158				158	9	PAID IN FULL	JAN 26 1946	4100	7.37									
10	# 2				34				34	10	PAID IN FULL	JAN 26 1946											
11	# 25				436				436	11	PAID IN FULL	JAN 26 1946											
12	2				34	02			36	12											36	40	
13	2				34	02			36	13											36	40	
14	2				34	02			36	14											36	40	
15	2				34	02			36	15											36	40	
16	2				34	02			36	16											36	40	
17										17													
18										18													
19										19													
20	# 25				436				436	20	PAID IN FULL	JUN 10 1946	6779		4.36								
	2				34				34		PAID IN FULL	JUN 10 1946	6779		34								
	# 34 133				2312	42			2354														

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1945.

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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	Assessor's Valuation: True and Full Value Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Attached to Realty 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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	Ernest Flemming			15	15		Yes												
2	Lyons Bros			16															
3	" "			17															
4	" "			18															
5	" "			19															
6	" "			20															
7	" "			21															
8	Lucy Lyons			22															
9	" "			23															
10	" "			24															
11	Bena Townsite Co.			1	16														SOLD FOR TAXES
12	" "			2															SOLD FOR TAXES
13	" "			3															SOLD FOR TAXES
14	" "			4															SOLD FOR TAXES
15	" "			5															SOLD FOR TAXES
16	" "			6															SOLD FOR TAXES
17	" "			7															SOLD FOR TAXES
18	Mary Martin			8															SOLD FOR TAXES
19	" "			9															SOLD FOR TAXES
20	" "			10															SOLD FOR TAXES

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 14.26 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4			70	02			72	PAID IN FULL	JUN 10 1946	6774		72								
2		4 2			34				34	PAID IN FULL	JUL 26 1946											
3		4 2			34				34	PAID IN FULL	JUL 26 1946											
4		4 2			34				34	PAID IN FULL	JUL 26 1946	9973		204								
5		4 2			34				34	PAID IN FULL	JUL 26 1946											
6		4 2			34				34	PAID IN FULL	JUL 26 1946											
7		4 2			34				34	PAID IN FULL	JUL 26 1946											
8		4 2			34				34	PAID IN FULL	JUL 26 1946											
9		4 2			34				34	PAID IN FULL	JUL 26 1946	9973		942								
10		4 50			874				874	PAID IN FULL	JUL 26 1946											
11		4			70	02			72											72		
12		4			70	02			72											72		
13		4			70	02			72											72		
14		4			70	02			72											72		
15		4			70	02			72											72		
16		4			70	02			72											72		
17		4			70	02			72											72		
18		4 2			34				34	PAID IN FULL	APR 15 1946	4482		418								
19		4 20			350				350	PAID IN FULL	APR 15 1946											
20		4 2			34				34	PAID IN FULL	APR 15 1946											
		4 90			2124	16			2140													
		122																				

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

Form 5 C

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Inclusive Homestead Yes or No	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 Machinery Permanently Atte ched to Real Estate at 33⅓ per cent Class 3 (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	Mary Martin			11	16		Yes												SOLD FOR TAXES
2	" "			12															SOLD FOR TAXES
3	Bena Townsite Co.			13															SOLD FOR TAXES
4	" "			14															SOLD FOR TAXES
5	" "			15															SOLD FOR TAXES
6	" "			16															SOLD FOR TAXES
7	L. J. Shepard			1	17														SOLD FOR TAXES
8	" "			2															SOLD FOR TAXES
9	" "			3															SOLD FOR TAXES
10	" "			4															SOLD FOR TAXES
11	L. J. + Jennie N. Shepard			5															SOLD FOR TAXES
12	" " "			6															SOLD FOR TAXES
13	~~B. M. Wentworth~~ Lake + Adeline Brooks			7															SOLD FOR TAXES
14	" "			8															SOLD FOR TAXES
15	Earl + Julia Priem			1	22														SOLD FOR TAXES
16	" " "			2															SOLD FOR TAXES
17	" " "			3															SOLD FOR TAXES
18	" " "			4															SOLD FOR TAXES
19	" " "			5															SOLD FOR TAXES
20																			SOLD FOR TAXES

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 24 Rate 24 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.5 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4 3				52				52	1 PAID IN FULL	APR 15 1946	4582		104								
2	4 3				52				52	2 PAID IN FULL	APR 15 1946											
3	4				70	02			72	3										72		
4	4				70	02			72	4										72		
5	4				70	02			72	5										72		
6	4				70	02			72	6										72		
7	4 2				34				34	7 PAID IN FULL	MAY 21 1946			34								
8	4 2				34				34	8 PAID IN FULL	MAY 21 1946			34								
9	4 2				34				34	9 PAID IN FULL	MAY 21 1946			34								
10	4 2				34				34	10 PAID IN FULL	MAY 21 1946	5613		34								
11	4 5				88				88	11 PAID IN FULL	MAY 21 1946			88								
12	4 156				2726				2726	12 PAID IN FULL	MAY 21 1946			2726								
13	4				70	02			72	13 PAID IN FULL	NOV - 6 1946					144	10					
14	4				70	02			72	14 PAID IN FULL	NOV - 6 1946	11504										
15	4				70	02			72	15 PAID IN FULL	JUL 6 1946											
16	4				70	02			72	16 PAID IN FULL	JUL 6 1946	8516		360								
17	4				70	02			72	17 PAID IN FULL	JUL 6 1946											
18	4				70	02			72	18 PAID IN FULL	JUL 6 1946											
19	4				70	02			72	19 PAID IN FULL	JUL 6 1946											
20										20												
	4 175																					
	24 44				3824	22			3846													
	219																					

Paid under protest

Form 5-C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	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 as Homestead (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3C (Dollars)	Amount 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 Department of Taxation (Dollars)	Sold for Taxes
1	Bena Townsite Co.			6	22	4	Yes												SOLD FOR TAXES
2	" "			7															SOLD FOR TAXES
3	" "			8															SOLD FOR TAXES
4	" "			9															SOLD FOR TAXES
5	" "			10															SOLD FOR TAXES
6	" "			11															SOLD FOR TAXES
7	" "			12															SOLD FOR TAXES
8	" "			13															SOLD FOR TAXES
9	" "			14															SOLD FOR TAXES
10	" "			15															SOLD FOR TAXES
11	" "			16															SOLD FOR TAXES
12	" "			17															SOLD FOR TAXES
13	" "			18															SOLD FOR TAXES
14	" "			19															SOLD FOR TAXES
15	" "			20															SOLD FOR TAXES
16	" "			21															SOLD FOR TAXES
17	" "			22															SOLD FOR TAXES
18	State of Minnesota			23															SOLD FOR TAXES
19	State of Minnesota			24															SOLD FOR TAXES
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate 74 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 4.5 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		4			70	01			72	1											72		
2		4			70	01			72	2											72		
3		4			70	01			72	3											72		
4		4			70	01			72	4											72		
5		4			70	01			72	5											72		
6		4			70	01			72	6											72		
7		4			70	01			72	7											72		
8		4			70	01			72	8											72		
9		4			70	01			72	9											72		
10		4			70	01			72	10											72		
11		4			70	01			72	11											72		
12		4			70	01			72	12											72		
13		4			70	01			72	13											72		
14		4			70	01			72	14											72		
15		4			70	01			72	15											72		
16		4			70	01			72	16											72		
17		4			70	01			72	17											72		
18										18													
19										19													
20										20													
		74 68			1190	34			1224														

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5 C—Bill Bird Publishing Company

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Land 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 Land Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads Exempt from Tax at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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 County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)	Sold for Taxes
1	Bena Township Co.	Melvin Mattler		1	23		No											
2	" "	"		2														
3	" "	"		3														
4	" "	"		4														
5	" "	"		5														
6	" "	Charles Furey		6														
7	" "	"		7														
8	" "	"		8														
9	Bena Township Co.	Erwin + Bernadeen Kist		9														
10	" "			10														
11	" "			11														
12	" "			12														
13	Rae McGarland			13														
14	" "			14														
15	" "			15														
16	" "			16														
17	State of Minnesota			17														
18	State of Minnesota	Sharon P. Tucker		18			Yes	4		4	1			1				
19	" "	"		19			"	4		4	1			1				
20																		

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 2 Rate 96 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		4			70	01			72	PAID IN FULL	SEP 3 1946	10458											
2		4			70	01			72	PAID IN FULL	SEP 3 1946												
3		4			70	01			72	PAID IN FULL	SEP 3 1946												
4		4			70	01			72	PAID IN FULL	SEP 3 1946												
5		4			70	01			72	PAID IN FULL	SEP 3 1946												
6		4			70	01			72	PAID IN FULL	SEP 3 1946												
7		4			70	01			72	PAID IN FULL	SEP 3 1946					864	22						
8		4			70	01			72	PAID IN FULL	SEP 3 1946												
9		4			70	01			72	PAID IN FULL	SEP 3 1946												
10		4			70	01			72	PAID IN FULL	SEP 3 1946												
11		4			70	01			72	PAID IN FULL	SEP 3 1946												
12		4			70	01			72	PAID IN FULL	SEP 3 1946												
13		4			70	01			72	2nd Half Paid / 1st Half Paid	NOV 7 1946 / NOV 7 1946												
14		36			630	24			654	2nd Half Paid / 1st Half Paid	NOV 7 1946 / JUL 17 1946	9996 /		1354									
15		4			70	01			72	2nd Half Paid / 1st Half Paid	NOV 7 1946 / JUL 17 1946	11751				435	81						
16		4			70	01			72	2nd Half Paid / 1st Half Paid	NOV 7 1946 / JUL 17 1946												
17																							
18	4 1				18				18	PAID IN FULL	SEP 6 1946	10456				36	01						
19	4 1				18				18	PAID IN FULL	SEP 6 1946												
20																							
	4 2 / 24 96 / 98				1716	54			1770														

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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~~	Sharon P. Zucker		20	23	764		6	50	56	14			14					
2	~~State of Minnesota~~ "	"		21				4		4	1			1					
3	Harriet Matthews			22															
4	"	"		23															
5	"	"		24															
6	Albin Hogan	Paul Buffalo		1	24														SOLD FOR TAXES
7	"	"		2															SOLD FOR TAXES
8	"	"		3															SOLD FOR TAXES
9	"	"		4															SOLD FOR TAXES
10	"	"		5															SOLD FOR TAXES
11	"	"		6															SOLD FOR TAXES
12	"	"		7															SOLD FOR TAXES
13	"	"		8															SOLD FOR TAXES
14	"	"		9															SOLD FOR TAXES
15	State of Minnesota	Melvin & Marcella Mattler		10															
16	State of Minnesota	" "		11															
17	State of Minnesota	" "		12															
18	Lillian B. Matthews			13															SOLD FOR TAXES
19	"	"		14															SOLD FOR TAXES
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. 764 Rate 14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 24.14 ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year											
1	4 14				244				244	1 PAID IN FULL	SEP - 6 1946	10486				262 68						
2	4 1				18				18	2 PAID IN FULL	SEP - 6 1946											
3	4 3				52				52	3 PAID IN FULL	JUL 1 9 1946											
4	4 3				52				52	4 PAID IN FULL	JUL 1 9 1946	9879		1240								
5	4 65				1136				1136	5 PAID IN FULL	JUL 1 9 1946											
6	8				146	06			146	6 PAID IN FULL	FEB - 4 1946											
7	4				72	02			72	7 PAID IN FULL	FEB - 4 1946											
8	4				72	02			72	8 PAID IN FULL	FEB - 4 1946											
9	4				72	02			72	9 PAID IN FULL	FEB - 4 1946											
10	4				72	02			72	10 PAID IN FULL	FEB - 4 1946	492	720									
11	4				72	02			72	11 PAID IN FULL	FEB - 4 1946											
12	4				72	02			72	12 PAID IN FULL	FEB - 4 1946											
13	4				72	02			72	13 PAID IN FULL	FEB - 4 1946											
14	4				72	02			72	14 PAID IN FULL	FEB - 4 1946											
15										15												
16										16												
17										17												
18	14				244	10			254	18										254	0	27
19	2				34	02			36	19										36	0	40
20										20												
	4 86																					
	4 56				2480	34			2514													
	142																					

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Land Including Structures and Improvements (Structures & Improvements)	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Not assessed Attached to Real Estate	Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homestead Assessable as to $1000 at 25 per cent Class 3C	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3	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	Dollars	
1	Lloyd E. Cagley			15	24	24													SOLD FOR TAXES
2	" "			16															SOLD FOR TAXES
3	" "			17															SOLD FOR TAXES
4	" "			18															SOLD FOR TAXES
5	" "			19															SOLD FOR TAXES
6	" "			20															SOLD FOR TAXES
7	" "			21															SOLD FOR TAXES
8	Diocese of Duluth			22															
9	" "			23															
10	" "			24															
11	Bena Townsite Co.			1	25														
12	" "			2															
13	" "			3															
14	Dora V. McClimek			4															SOLD FOR TAXES
15	State of Minnesota			5															
16	State of Minnesota			6															
17	State of Minnesota			7															
18	State of Minnesota			8															
19	State of Minnesota			9															
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 34 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead (.04) ..... Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		2			34	02			36	1										36		
2		2			34	02			36	2										36		
3		2			34	02			36	3										36		
4		2			34	02			36	4										36		
5		2			34	02			36	5										36		
6		2			34	02			36	6										36		
7		2			34	02			36	7										36		
8										8												
9										9												
10										10												
11		2			34	02			36	11 PAID IN FULL	SEP 3 1946	10458				108	03					
12		2			34	02			36	12 PAID IN FULL	SEP 3 1946											
13		2			34	02			36	13 PAID IN FULL	SEP 3 1946											
14		40			700	26			726	14										726	799	
15										15												
16										16												
17										17												
18										18												
19										19												
20										20												
	NH 60				1040	46			1086													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 20 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Form 5-C

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Platted Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Platted Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 20 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Amessed 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	(Co. to Orden Steiger)	1	10	25	Eby													
State of Minnesota	" " "	2	11															
State of Minnesota	" " "	3	12															
State of Minnesota	" " "	4	13															
State of Minnesota	" " "	5	14															
State of Minnesota	" " "	6	15															
State of Minnesota	" " "	7	16															
State of Minnesota	" " "	8	17															
~~(Co. to Mark Mason)~~	Dorothy Mason	18																
State of Minnesota	(" " " ") " "	19																
Bena Townsite Co.		20																
" "		21																
" "		22																
" "		23																
" "		24																
Mrs. Aria H. Olson		16	1	26														
" "		17	2															
Bena Townsite Co.		18	3															
" "		19	4															
" "		20	5															

SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES
SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1945.

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 7/4 Rate 7/4 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.54 ..... Mills	Total General Tax	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1										1													
2										2													
3										3													
4										4													
5										5													
6										6													
7										7													
8										8													
9	18				314	12			326	9	Defaulted	Cont		11/6/45							326	Cont	
10	2				34	02			36	10	"	"		11/6/45							36	"	
11	2				34	02			36	11											36		
12	2				34	02			36	12											36		
13	2				34	02			36	13											36		
14	2				34	02			36	14											36		
15	2				34	02			36	15											36		
16	14 61				1066				1066	16	PAID IN FULL	JUL 3 1946	8000		1084								
17	14 1				18				18	17	PAID IN FULL	JUL 3 1946											
18	14 1				18				18	18	PAID IN FULL	JUL 26 1946	9870		612								
19	14 35				612				612	19	PAID IN FULL	JUL 26 1946											
20	14 1				18				18	20	PAID IN FULL	JUL 26 1946											
	4 99				2250	24			2274														
	14 30																						
	129																						

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

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

Form 5-C—With Sales Section, Omitted

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	So. School District	Indicate Homestead Yes or No	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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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			6	26		Yes												SOLD FOR TAXES
2	" "			7															SOLD FOR TAXES
3	" "			8															SOLD FOR TAXES
4	" "			9															SOLD FOR TAXES
5	" "			10															SOLD FOR TAXES
6	" "			11															SOLD FOR TAXES
7	" "			12															SOLD FOR TAXES
8	State of Minnesota			1	27														
9	State of Minnesota			2															
10	State of Minnesota			3															
11	State of Minnesota			4															
12	State of Minnesota			5															
13	State of Minnesota			6															
14	State of Minnesota			7															
15	State of Minnesota			8															
16	State of Minnesota			9															
17	State of Minnesota			10															
18	State of Minnesota			11															
19	State of Minnesota			12															
20		Lots 13-24 Inc. Blk 27 Not listed																	

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 1 Rate 14 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead (.34) Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		2			34	02			36											36		
2		2			34	02			36											36		
3		2			34	02			36											36		
4		2			34	02			36											36		
5		2			34	02			36											36		
6		2			34	02			36											36		
7		2			34	02			36											36		
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
		MX 14			238	14			252													

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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Improvements (Dollars)	True and Full Value of Machinery Not 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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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	Ben Pfannenstein	1	1	28	2m													
State of Minnesota	"	2	2															
State of Minnesota	"	3	3															
State of Minnesota	"	4	4															
State of Minnesota	"	5	5															
State of Minnesota	"	6	6															
State of Minnesota	"	7	7															
State of Minnesota	"	8	8															
State of Minnesota	"	9	9															
State of Minnesota	"	10	10															
State of Minnesota	"	11	11															
State of Minnesota	"	12	12															
State of Minnesota	"	13	13															
State of Minnesota	"	14	14															
State of Minnesota	"	15	15															
State of Minnesota	"	16	16															
State of Minnesota	"	17	17															
State of Minnesota	(Contr to Helix Stanger)	18	18															SOLD FOR TAXES
State of Minnesota	" " "	19	19															SOLD FOR TAXES
		20																

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 2m Rate 31.1 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1										1												
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												
16										16												
17										17												
18	# 9								58	18	PAID IN FULL JUL 29 1946	10669		176								
19	# 1								18	19	PAID IN FULL JUL 29 1946											
20										20												
	# 10				176				176													

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Built-onto Homestead Yes or No	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 (or not Attached to Real Estate) (Dollars)	Total True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Attached to Real Estate Attb. Ind. to Real Estate at 33⅓ per cent Class 3 (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 (Contr to Felix Stauger)		1	20	28	7/4													
State of Minnesota (" ")		2	21															
State of Minnesota (" ")		3	22															
State of Minnesota (" ")		4	23															
State of Minnesota (" ")		5	24															
Ernest Flemming		6	1	29														
" "		7	2															
" "		8	3															
" "		9	4															
" "		10	5															
" "		11	6															
Annie Hallfeather		12	7															
" "		13	8															
State of Minnesota		14	9															
State of Minnesota		15	10															
State of Minnesota		16	11															
State of Minnesota		17	12															
State of Minnesota		18	13															
State of Minnesota		19	14															
		20																

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. 7 Rate 22 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 22 Mills	Total General Tax	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.						cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	4	1			18				18	PAID IN FULL	JUL	29	1946												
2	4	1			18				18	PAID IN FULL	JUL	29	1946												
3	4	1			18				18	PAID IN FULL	JUL	29	1946												
4	4	1			18				18	PAID IN FULL	JUL	29	1946	18509		90									
5	4	1			18				18	PAID IN FULL	JUL	29	1946												
6		2			34	0v			36	PAID IN FULL	NOV	1	1946												
7		2			34	0v			36	PAID IN FULL	NOV	1	1946												
8		2			34	0v			36	PAID IN FULL	NOV	1	1946	11472				216	06						
9		2			34	0v			36	PAID IN FULL	NOV	1	1946												
10		2			34	0v			36	PAID IN FULL	NOV	1	1946												
11		2			34	0v			36	PAID IN FULL	NOV	1	1946												
12		22			364	14			398														398		
13		2			34	0v			36														36		
14																									
15																									
16																									
17																									
18																									
19																									
20																									
	44 36 / 41				712	28			740																

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

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

Cass County, Minnesota, for Taxes for the Year 1945.

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block	No. School District	Indicate Homestead Yes or No	ASSESSOR'S VALUATION: STRUCTURES & IMPROVEMENTS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures, Improvements, and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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			15	29	2m													
2	State of Minnesota			16															
3	State of Minnesota			17															
4	State of Minnesota			18															
5	State of Minnesota			19															
6	State of Minnesota			20															
7	State of Minnesota			21															
8	State of Minnesota			22															
9	State of Minnesota			23															
10	State of Minnesota			24															
11	State of Minnesota			1	30														
12	State of Minnesota			2															
13	State of Minnesota			3															
14	State of Minnesota			4															
15	State of Minnesota			5															
16	State of Minnesota			6															
17	State of Minnesota			7															
18	State of Minnesota			8															
19	State of Minnesota			9															
20																			

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills (Dollars)	District No. 2m Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	TOTAL GENERAL TAX ($ cts.)	SPECIAL TAXES ($ cts.)	($ cts.)	($ cts.)	($ cts.)	($ cts.)	TOTAL TAXES ($ cts.)		PAID	WHEN PAID: Month	Day	Year	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1														1																	
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																	
16														16																	
17														17																	
18														18																	
19														19																	
20														20																	

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value, Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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			10	30	Un													
" "			11															
" "			12															
" "			13															
" "			14															
" "			15															
" "			16															
" "			17															
Floyd E. Cagley			18															SOLD FOR TAXES
" "			19															SOLD FOR TAXES
" "			20															SOLD FOR TAXES
" "			21															SOLD FOR TAXES
" "			22															SOLD FOR TAXES
State of Minnesota			23															
State of Minnesota			24															
~~Andrew Stangel~~	~~Floyd Flood~~ ~~Vernon Peterson~~		1	31														
" "	" "		2															SOLD FOR TAXES
" "	" "		3															SOLD FOR TAXES
" "	" "		4															SOLD FOR TAXES

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 4 Rate 2 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 65 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent as First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1		2			34	02			36	PAID IN FULL	SEP	3	1946											
2		2			34	02			36	PAID IN FULL	SEP	3	1946											
3		2			34	02			36	PAID IN FULL	SEP	3	1946											
4		2			34	02			36	PAID IN FULL	SEP	3	1946		104 58			288 07						
5		2			34	02			36	PAID IN FULL	SEP	3	1946											
6		2			34	02			36	PAID IN FULL	SEP	3	1946											
7		2			34	02			36	PAID IN FULL	SEP	3	1946											
8		2			34	02			36	PAID IN FULL	SEP	3	1946											
9		2			34	02			36													36		
10		2			34	02			36													36		
11		2			34	02			36													36		
12		2			34	02			36													36		
13		2			34	02			36													36		
14																								
15																								
16	4 59				032				032	PAID IN FULL	JAN	26	1946											
17	4 1				18				18	PAID IN FULL	JAN	26	1946											
18	4 1				18				18	PAID IN FULL	JAN	26	1946	461	10 86									
19	4 1				18				18	PAID IN FULL	JAN	26	1946											
20																								
	4 62 / 26 / 88				1528	26			1554															

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

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

Form 5-C

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes or No	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (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			5	31	241													
" "			6															
" "			7															
" "			8															
" "			9															
" "			10															
Yola D. + Frank W. Lewandowski			11															
Lloyd E. Cagley			12															
" "			13															
" "			14															
" "			15															
" "			16															
" "			17															
" "			18															
" "			19															
" "			20															

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 241 Rate 216 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.59 ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1		2			34	05			36	1	PAID IN FULL	SEP	3	1946											
2		2			34	05			36	2	PAID IN FULL	SEP	3	1946											
3		2			34	05			36	3	PAID IN FULL	SEP	3	1946	10458				216	05					
4		2			34	05			36	4	PAID IN FULL	SEP	3	1946											
5		2			34	05			36	5	PAID IN FULL	SEP	3	1946											
6		2			34	05			36	6	PAID IN FULL	SEP	3	1946											
7	4 45				786				786	7	PAID IN FULL	SEP	23	1946	0637				786	24					
8		2			34	05			36	8	PAID IN FULL	SEP	3	1946											
9		2			34	05			36	9	PAID IN FULL	SEP	3	1946											
10		2			34	05			36	10	PAID IN FULL	SEP	3	1946											
11		2			34	05			36	11	PAID IN FULL	SEP	3	1946											
12		2			34	05			36	12	PAID IN FULL	SEP	3	1946											
13		2			34	05			36	13	PAID IN FULL	SEP	3	1946					468	12					
14		2			34	05			36	14	PAID IN FULL	SEP	3	1946	10458										
15		2			34	05			36	15	PAID IN FULL	SEP	3	1946											
16		2			34	05			36	16	PAID IN FULL	SEP	3	1946											
17		2			34	05			36	17	PAID IN FULL	SEP	3	1946											
18		2			34	05			36	18	PAID IN FULL	SEP	3	1946											
19		2			34	05			36	19	PAID IN FULL	SEP	3	1946											
20		2			34	05			36	20	PAID IN FULL	SEP	3	1946											
	4 45																								
	38				1432	38			1470																
	83																								

Assessment Roll and Tax List of Platted Real Property in the ..... of

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; Attached Machinery at 33⅓ Per Cent, Class 3; Remainder at 40 Per Cent, Class 4.

Cass County, Minnesota, for Taxes for the Year 1945.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead Yes No	Assessor's Valuation: True and Full Value of Lands Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Machinery Permanently Affixed to Real Estate at 33⅓ per cent Class 3 (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 Department of Taxation (Dollars)	Sold for Taxes
State of Minnesota																		
Julius Wittkopsky		1 All of	85		74													
		2 All of Blk 8 Sofly	86															
		3																
		4																
Louis Kirt		5 All of Blk 7 Sofly	86															
" "		6	91															
" "		7	92															
" "		8	93															
" "		9	94															
" "		10	99															
Lewis & Nellie Kirt		11 1	100															SOLD FOR TAXES
" " "		12 2																SOLD FOR TAXES
" " "		13 3																SOLD FOR TAXES
" " "		14 4																SOLD FOR TAXES
" " "		15 5																SOLD FOR TAXES
" " "		16 6																SOLD FOR TAXES
" " "		17 7																SOLD FOR TAXES
" " "		18 8																SOLD FOR TAXES
		19																
		20																

	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 77 Rate 77 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946 (cts.)	June Settlement 1946 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1947 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1947 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																						
2		7 54							944	PAID IN FULL	JUL 26 1946	9977		944								
3																						
4																						
5		7 6							104	PAID IN FULL	MAY 28 1946	6797		104								
6		7 6							104	PAID IN FULL	MAY 28 1946											
7		7 6							104	PAID IN FULL	MAY 28 1946	6797		520								
8		7 6							104	PAID IN FULL	MAY 28 1946											
9		7 6							104	PAID IN FULL	MAY 28 1946											
10		7 6							104	PAID IN FULL												
11		7 1							18	PAID IN FULL	JUL 26 1946											
12		7 1							18	PAID IN FULL	JUL 26 1946											
13		7 1							18	PAID IN FULL	JUL 26 1946											
14		7 1							18	PAID IN FULL	JUL 26 1946	9969		144								
15		7 1							18	PAID IN FULL	JUL 26 1946											
16		7 1							18	PAID IN FULL	JUL 26 1946											
17		7 1							18	PAID IN FULL	JUL 26 1946											
18		7 1							18	PAID IN FULL	JUL 26 1946											
19																						
20																						
		7 98			1712				1712													

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

Form 5 C (Half-size sheet, ordinary)

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; Attached Machinery at 33⅓ Per Cent, Class 3; 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 Yes or No	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 Machinery Permanently Attached to Real Estate at 33⅓ per cent Class 3 (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by Department of Taxation (Dollars)	Sold for Taxes
1	Louis Kirt		E½ of		100														
2	" "		S 100' of W½ of		100														
3	G. E. Denny		N 100' of W½ of		101														
4	Lewis + Nellie Kirt		E½ of		101														
5	Perry Coffman	Wilbur J. Fairbanks			5														
6	" "				6														
7	" "				7														
8	" "				8														
9	Mary Cloud				9														
10	" "				10														
11	Jacob Kohombausch				11														
12	" "				12														
13	Lewis + Nellie Kirt				102														
14																			
15																			
16																			
17																			
18																			
19																			
20																			

	Valuations by School Districts as Equalized by Department of Taxation: District No. 2 Rate 46 Mills (Dollars)	District No. 4 Rate 46 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.54 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1946	June Settlement 1946	Penalty	November Settlement 1946	Penalty	Collections to First Monday in January 1947	Penalty	Delinquent on First Monday in January 1947	Total Delinquent Tax and Penalty	Remarks
1		4	3		.52				.52	✓	PAID IN FULL MAY 28 1946	6497		.86								
2		4	2		.34				.34	✓	PAID IN FULL MAY 28 1946											
3			4		.70	.02			.72											.72		
4		4	3		.52				.52	✓	PAID IN FULL JUL 26 1946	9969		.52								
5		4	2		.34				.34	✓	PAID IN FULL OCT 7 - 1946											
6		4	8		1.40				1.40	✓	PAID IN FULL OCT 7 - 1946	11002				2.45	.08					
7		4	2		.34				.34	✓	PAID IN FULL OCT 7 - 1946											
8		4	2		.34				.34	✓	PAID IN FULL OCT 7 - 1946											
9		4	8		1.40				1.40	✓	PAID IN FULL APR 16 1946	4224		1.74								
10		4	2		.34				.34	✓	PAID IN FULL APR 16 1946											
11		4	8		1.40				1.40	✓										1.40	1.54	
12		4	2		.34				.34	✓										.34	.37	
13		4	6		1.04				1.04	✓	PAID IN FULL JUL 26 1946	9969		1.04								
14																						
15																						
16																						
17																						
18																						
19																						
20																						
	Page # 48				9.02	.07	Page total		9.04													
	Total P # 52																					
	# 31.92				110.78	2.74	Grand total		112.52													
	7# 31.38																					
	63.30																					

Sold for taxes

Sold for taxes

Sold for taxes

Sold for taxes

Sold for taxes

Sold for taxes

Sold for taxes

Grand Total