

Vil. of Bena

ASSESSMENT & TAX LIST

1946



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1946.

APR 9

County, Minn.,

William Nelson, Assessor of the Vil. of Beas

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

for the said

of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 273.01. 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. 273.02. By whom listed. Personal Property shall be listed in the manner following: 1. In case 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 held in trust for another person.

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, be it a trust for life, for years, or otherwise, shall be listed 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 official 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 assignee, receiver, trustee, or other agent, as hereinbefore provided, personal property shall be listed and assessed in the name of the person, firm, or company, as the case may be.

Sec. 273.03. Where listed. Except as otherwise provided, personal property shall be listed and assessed in the county, town, or district, where the owner, agent or trustee resides.

Sec. 273.04. Contents of list. The list shall include: 1. Household goods and furniture, including: (a) Stoves, ranges, refrigerators, washers, sewing machines, wearing apparel of members of the family, and other articles of personal use, and (b) household appliances, tools, and domestic purposes, or for the furnishing or equipment of the residence, shall be listed and assessed in the county, town, or district where the property is located.

Sec. 273.05. 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. \* \* \* listed in the town or district where the business is carried on.

Sec. 273.06. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the property shall be listed and assessed in the town or district, where the farm is situated. If the assessor in the town or district, where the farm is situated, is unable to locate the place in which the principal place of business of such farm is located.

Sec. 273.07. Elevators, etc., on railroad. All elevators and other machinery and fixtures therein, situated upon the land of any railroad, and operated and used for the purpose of operating and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.08. Pipeline companies. Personal property of \* \* \* pipeline companies engaged in the business of transporting natural gas, oil, or other fluids, shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.09. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.10. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.11. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.12. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.13. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.14. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.15. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.16. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.17. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.18. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.19. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.20. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.21. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.22. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.23. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.24. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.25. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.26. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.27. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.28. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.29. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.30. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.31. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.32. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.33. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.34. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.35. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.36. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Sec. 273.37. Personal property of electric light and power companies in cities and villages. The personal property of electric light and power companies having a fixed situs in any city, village, or town, shall be listed and assessed in the city, village, or town, in which the same is located.

Sec. 273.38. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any other place of the first class of electric light and power companies, shall be listed and assessed in the county, town, or district where the same is located.

Section 273.03, Minnesota Statutes 1945. 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 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. \* \* \*







Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6<sup>th</sup> day) of January, A. D. 1947, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the village of Bona in said County for the year A. D. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell  
County Treasurer.  
P. D. M.

Office of County Treasurer, Cass County, Minnesota

To \_\_\_\_\_, County Auditor:

Sir:—I herewith return to you the Tax List for the \_\_\_\_\_ of \_\_\_\_\_ in said County for the year 1946, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, \_\_\_\_\_ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the \_\_\_\_\_ of \_\_\_\_\_ for the year 1946.

WITNESS my hand and official seal, the \_\_\_\_\_ day of \_\_\_\_\_ 1947.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of \_\_\_\_\_ County Treasurer, the Tax List of the \_\_\_\_\_ of \_\_\_\_\_ in said

County for the year 1946; that I have compared the said list with the Statements received for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL)

County Auditor.

Not Printed Real final plat







COLLECTIONS OF TAXES OF 1947, *Village* OF *Pena*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 19.....	Amount Collected from Nov. 15..... 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,	4351	1209							
State Debt—Homestead,	1053	544							
County Revenue,	15253	7881							
County Road and Bridge,	6755	3490							
County Welfare,	28908	14936							
County Bond and Interest,	12420	6417							
Town Revenue,	7554	3903							
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
School Local 1 Mill,	726	376							
School Special,	21789	11099							
School State Loan,									
Deficiency	10895	5630							
C.O.	3632	1876							
B.+J.	20845	10770							
<b>Total</b>	<b>134181</b>	<b>68131</b>							

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	C.O.	B.+J.	TOTALS
MARCH SETTLEMENT							
School District No. <i>Un. NA.</i>	726	21789		10895	3632	20845	57887
Totals	726	21789		10895	3632	20845	57887
JUNE SETTLEMENT							
School District No. <i>Un. A.</i>	11	161		161	54	307	694
" " " <i>Un. NA.</i>	365	10938		5469	1822	10463	29057
Totals	376	11099		5630	1876	10770	29751
NOVEMBER SETTLEMENT							
School District No.							
Totals							
NOVEMBER to JANUARY							
School District No.							
Totals							
ADDITIONS							
School District No.							
Totals							
REDUCTIONS							
School District No.							
Totals							

Not Printed Real final plat



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

Cass County, Minnesota, for Taxes for the Year 1946.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS					FINAL EQUALIZED VALUE		
		SUBDIVISION	Sec. or Lot	Town or Range	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	R U R A L		ALL OTHER		MACHINERY Permanently Attached to Real Estate		TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review
										Homestead Up to \$4,000 20%	Over \$4,000 and Non-Homestead 33 1/3%	Homestead Up to \$1,000 25%	Over \$1,000 and Non-Homestead 40%				
Richard E. Penny	Richard E. Penny	26 145 28			15.75	8	110	118	39				39	172	172		
Albert + Cora M. Ford		26 145 28			13.60	8	110	126	42				42	342	342		
State of Minnesota																	
Emily Costillo					4.83	41	100	141		47				47	47		
Julius Witkofsky					2.20	5		5		1				1	1		
"					3	5		5		1				1	1		
Great Northern Ry. Co.					Exempt												
Cass Co. Road																	
Samuel Procopia		34 145 28			7.90	25		25		5				5	5		
State of Minnesota																	
Arthur Maijala					10	15	1035	1110		370				370	370		
Samuel Procopia					2	10		10		2				2	2		
"					3.30	15		15		3				3	3		
"					32.20	110	200	349		62			12	75	75		
"					3.70	15		15		3				3	3		
"					6.10	25		25		5				5	5		
"					5	15		15		3				3	3		
Robert E. + Aileen M. Schimler					6.36	25		25		5				5	5		
Ed. L. Hawkenson					1.23	10	750	820		152			20	172	172		
Louis + Nellie Kurt		26 145 28			15.75	20		20		4				4	4		
					132.92												
					427	2195	99	2721	246	464			33	743	743		

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION					Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES		TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1947	June Settlement 1947	November Settlement 1947	Penalty	Collections to First Monday in January 1948	Delinquent on First Monday in January 1948	Total Delinquent Tax and Penalty	REMARKS										
	District No.	District No.	District No.	District No.	District No.				\$ cts.	\$ cts.													\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Dollars	Dollars	Dollars	Dollars	Dollars																											
1						698	26				724	PAID IN FULL	OCT 25 1947	17810																		
2						54	02				56	PAID IN FULL	OCT 25 1947	17811																		
3						90	04				94											94										
4						840	32				872											872										
5						18					18	PAID IN FULL	JUN 17 1947	8478																		
6						18					18	PAID IN FULL	JUN 17 1947																			
7																																
8																																
9						82					82	PAID IN FULL	MAY -3 1947	446																		
10																																
11						6614	244				6858																					
12						32					32	PAID IN FULL	MAY -3 1947																			
13						50					50	PAID IN FULL	MAY -3 1947																			
14						1228	08				1236	PAID IN FULL	MAY -3 1947																			
15						50					50	PAID IN FULL	MAY -3 1947	7460																		
16						82					82	PAID IN FULL	MAY -3 1947																			
17						50					50	PAID IN FULL	MAY -3 1947																			
18						82					82	PAID IN FULL	MAY -3 1947																			
19						3074	14				3088	PAID IN FULL	JUN 21 1947	7119																		
20						66					66	PAID IN FULL	MAY 24 1947	7029																		
						154	246				1722																					
						484	497				114.06																					
						638	743				330																					

Not Printed Res.

Original Plat



















































































































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

FORM 4 C - MILLER DATA COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes entries for Ernest Lemming, Floyd E. Cagley, and Vernon J. Larson.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Rate and Tax Less Homestead Exemption, State Tax on Non-Homestead, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1947, June Settlement 1947, November Settlement 1947, Collections to First Monday in January 1948, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, REMARKS. Includes entries for properties 1 through 20.

Original Plat

9.08 Abated

.20

.20

.20























