

ASSESSMENT & TAX LIST

**Vil. of Bena**

1952

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1952.

County, Minn.,

To \_\_\_\_\_, Assessor of the \_\_\_\_\_ of \_\_\_\_\_

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1952, containing a list 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 1949, as amended)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state and all personal property of a taxable character, except as 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 thereafter, shall be listed by or for the persons acquiring it.

Sec. 273.02. Personal Property shall be listed in Sec. 273.01 by whom listed. Personal Property shall be listed in

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 money, bonds, stocks, notes, and other securities owned or 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 shall be listed by the trustee, or 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 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 in the county, town, or district where owned, held, or controlled.

Sec. 273.27. Land to be listed separately. Where listed. All lands, buildings, and other improvements, including docks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property, the furniture 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 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 therein, the same shall be assessed with a farm 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 other structures, and all fixtures therein, situated upon or adjacent to any railroad company which are not in good faith owned, operated and exclusively controlled by the town or district where they are located, shall be listed and assessed in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property of pipeline companies engaged in the business of transmitting gas, oil, or steam, shall be listed and assessed in the town or district where the same is usually kept.

Subdivision 2. The personal property, consisting of the pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products, shall be listed and assessed in the town or district where the principal place of business of such company is located.

Sec. 273.36. Electric Light and Power Companies. 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 in the town or district where the principal place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and others supplying electricity with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Personal property of electric light and power companies having a fixed situs outside of the corporate limits of villages, cities, and boroughs in this state, shall be listed and assessed in the town or district where situated, except as otherwise provided.

Subdivision 2. All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside of the corporate limits of villages, cities, and boroughs in this state, shall be listed and assessed by the Commissioner of Taxation in list compiled on the fifteenth day of November next following the date of the next general election, and the value thereof shall be assessed on the basis of true and full value fixed by law; and, on or before the fifteenth day of November next following the date of the next general election, the Commissioner of Taxation shall make a list of the same, and shall make against each company and person owning such property.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall also list the same in the name of the person to whom consigned. No consignment shall be required to list for taxation any property the product of this state, nor the same is usually kept.

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 therefrom.

Every manufacturer, required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of combining, manufacturing or assembling, and the value of all articles so combined, manufactured or assembled. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufactured stock, the value of the tools, implements, and machinery used in the establishment 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 decedent shall be listed and assessed 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 at the time of his death, 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 time of his death.

Sec. 273.47. Property moved between May and July. The owner of personal property removed from one county, town, or district to another, which he is first called upon by the assessor, shall move it into this state from another state between said dates shall list the same in the town or district in which he shall make it appear in the district in which he resides, unless he shall make it appear in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt whether personal property shall be listed in the county, the place for listing and assessment shall be determined by the assessor in different counties, by the Commissioner of Taxation.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation 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 of the personal property owned by him on May 1 of the current year, as part of his manufactured stock, the value of the tools, implements, and machinery used in the establishment, and of every other person under guardianship, 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 body politic or corporate, is not true in his statements, 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 disclosure of the property, he shall be held liable to the full extent of the law 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 assess on such property the value of the property 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 as assessed.

Sec. 273.69. False statement regarding taxes. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling, building, or structure, and view the same and the property therein.

Sec. 273.69. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made, or in making any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

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Minnesota Statutes 1949, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1949, Section 273.03, as amended. 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 his 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 and at least one member of each local board of review 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 and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 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 of 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.

The forms in this book are prescribed for the 1952 assessment by G. HOWARD SPAETH, Commissioner of Taxation.



**SUMMARY OF TAX COLLECTION**

Original Levy	- - - - -	\$ 5157.18	
Additions	- - - - -	\$ _____	
			\$ 5157.18
Abatements	- - - - -	\$ 122.02	
			\$ 4985.16
COLLECTIONS			
March Settlement	- - - - -	\$ 1542.62	
June Settlement	- - - - -	\$ 1575.68	
November Settlement	- - - - -	\$ 709.88	
January Settlement	- - - - -	\$ 181.40	\$ 4009.58
			\$ 975.68
Over Collected	- - - - -	\$ 82.34	
Under Collected	- - - - -	\$ _____	
Delinquent	- - - - -	\$ 1057.92	\$ 975.58
Total	- - - - -		\$ 4985.16

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Bena

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES					RATE OF TOWN TAXES										RATE OF SCHOOL TAXES											
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Total Rate of County Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Total Rate of Town Tax	Rev.	R. & B.	Drag Tax	State Loan	Local	Special	State Loan	Deficiency	Tuition	Transportation	B. & Int.	C. & O.	Local	Special	State Loan	Deficiency	Tuition	Transportation	B. & Int.	C. & O.		
<u>Un</u>	<u>249</u>	<u>15486</u>	<u>8425</u>	<u>24159</u>	<u>H. 4.58</u>	<u>105.5</u>	<u>27.1</u>	<u>12.8</u>	<u>51.3</u>	<u>14.3</u>	<u>None</u>					<u>1.20</u>	<u>40.</u>	<u>3.</u>	<u>3.</u>	<u>15.</u>													
					<u>N. H. 2.26</u>											<u>1.40</u>	<u>40.</u>	<u>3.</u>	<u>3.</u>	<u>15.</u>													
					<u>6.84</u>																												
Assessed Value	Rural	All Other	Personal Property	Total																													
Homestead	<u>427</u>	<u>5403</u>		<u>5830</u>																													
Non-Homestead	<u>1446</u>	<u>8458</u>	<u>8425</u>	<u>18,329</u>																													
Total	<u>1873</u>	<u>13861</u>	<u>8425</u>	<u>24,159</u>																													

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

SCHOOL TAXES										LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Armp.	B. & Int.	C. & O.	Total School Taxes	FUNDS	Rate	Amounts											
<u>82.00</u>	<u>192.08</u>	<u>25</u>	<u>496</u>		<u>992</u>	<u>74</u>	<u>372</u>	<u>2038</u>	State - Non-Homestead,		<u>4080</u>											
<u>182.00</u>	<u>212.08</u>	<u>2391</u>	<u>95629</u>		<u>95629</u>	<u>7158</u>	<u>35852</u>	<u>243817</u>	State - Homestead,		<u>11065</u>											
		<u>2416</u>	<u>96125</u>		<u>96621</u>	<u>7232</u>	<u>7232</u>	<u>36224</u>	County Revenue,		<u>65400</u>											
									County Road and Bridge,		<u>30900</u>											
									County Welfare,		<u>123900</u>											
									Bonds and Interest		<u>34523</u>											
											<u>254723</u>											
									Town Revenue,													
									Town Road and Bridge,	} <u>None</u>												
									Town Drag,													
									Town State Loan,													
									School Local 1 Mill,		<u>2416</u>											
									School Special,		<u>96125</u>											
									School State Loan,													
									Deficiency		<u>96621</u>											
									Tuition													
									Transportation		<u>7232</u>											
									Bond & Int.		<u>7232</u>											
									Capital Outlay		<u>36224</u>											
											<u>245850</u>											

Total Taxes Real Estate 335140  
 Pers. Prop. 1805.78  
 Total 5157.18

Total Levy, \$ 5157.18

I, L. C. Peterson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Bena, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1952.  
 Witness my hand and official seal, this 24th day of December, A. D. 1952.

L. C. Peterson County Auditor  
 By Helen Bitter Deputy

SEAL



IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS										FINAL EQUALIZED VALUE					
		SUBDIVISION	Sec. or Lot	Town or Block	Rug.	Number of Acres of Land	No. School District	Indicate Home used Yes or No	Indicate Apts. Yes or No	LAND EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS			RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review		
										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars					Dollars	Dollars
Luz E. & Leo W. Denny		SW 1/2 of SW 1/4 of SW 1/4 of NW 1/4	26	145	28	787	No	No	310	550	560	1710	172	330	300	502	462	502			
Luz E. Denny		SW 1/2 of SW 1/4 of SW 1/4 of NW 1/4 less platted				787	No	No	321	99	99	321		33		33	107	107			
Albert & Rosa M. Ford		NW 1/4 of SW 1/4 less platted & less 4.3 acres				1360	No	No	204			204		68		68					
State of Minnesota		SW 1/4 of SW 1/4 less 9.1 ac.					No	No													
Emily Costello		300' x 699' of SW 1/4 of SW 1/4				483	No	No	40	56	56	96		32		32					
Julius Witkofsky		2.2 ac. of NW 1/4 of SW 1/4				220	Yes	Yes	35			35	7			7					
"		3 ac. of SW 1/4 of SW 1/4				3	"	"	45			45	9			9					
Great Northern Ry. Co.		2.1 ac. of NW 1/4 of SW 1/4 (used as station grounds)				Exempt															
Cass County Road		1.25 ac. of SW 1/4 of SW 1/4				Exempt															
Louis & Nellie Kirt		SW 1/2 of SW 1/4 of NW 1/4 less platted				1575	No	No	150		50	150		50		50					
Samuel Procopia		NE 1/4 of NE 1/4 less platted & less 5.7 ac.	34	145	28	790	Yes	Yes	40		8	40		8		8					
State of Minnesota		SE 1/4 of NE 1/4 less platted & less 18 ac. x 140' x 622'					No	No													
Arthur Majjala		10 ac. of NW 1/4 of NE 1/4				10	No	No	100	1036	1034	1134		412		412					
Samuel Procopia & Clara C. Procopia		2 ac. of NE 1/4 of NE 1/4				2	Yes	Yes	20		4	20		4		4					
"		3.3 ac. of NW 1/4 of NE 1/4 & 32.2 ac. of SW 1/4 of NE 1/4 less 1 ac. & less 5.600' of NW 1/4 SE 1/4				1410	"	"	175	440	400	615	133	115		123					
"		3.7 ac. of NE 1/4 of NE 1/4				370	"	"	25		5	25		5		5					
"		6.10 ac. of SW 1/2 of NE 1/4				610	"	"	35		7	35		7		7					
"		6 ac. of SW 1/2 of NE 1/4 less 1 ac. NW 1/4				5	"	"	30		6	30		6		6					
"		Cont. of NW 1/4 of NE 1/4 less 1/2 ac. Co. Rd. & less NE 1/4 x 700'				636	"	"	35		7	35		7		7					
Melvin Mettler		3.600' of W. 1485' of SW 1/2 of NE 1/4				2040	No	No	96		32	96		32		32					
						13068			1439	3172	2884	4611	348	957		1305					
									1661	2884		4515	330	965		1295					

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1953	June Settlement 1953	Penalty	November Settlement 1953	Penalty	Collections to First Monday in January 1954	Penalty	Delinquent on First Monday in January 1954	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																	
	Rate	Rate	Rate	Rate	Rate	Rate																	
	Mills	Mills	Mills	Mills	Mills	Mills																	
1						10646	74		10720	1 PAID IN FULL	OCT 13 1953												
2						700	08		708	2 PAID IN FULL	OCT 13 1953												
3						1442	16		1458	3 SOLD FOR TAXES													
4										4													
5						678	08		686	5 SOLD FOR TAXES													
6						148			148	6 PAID IN FULL	MAY 29 1953												
7						190			190	7 PAID IN FULL	MAY 29 1953												
8										8													
9										9													
10						960	12		972	10 PAID IN FULL	MAY 29 1953												
11						154			154	11 PAID IN FULL	MAY 29 1953												
12										12													
13						8138	94		8322	13													
14						76			76	14 PAID IN FULL	MAY 29 1953												
15						2362			2362	15 PAID IN FULL	MAY 29 1953												
16						96			96	16 PAID IN FULL	MAY 29 1953												
17						134			134	17 PAID IN FULL	MAY 29 1953												
18						116			116	18 PAID IN FULL	MAY 29 1953												
19						134			134	19 PAID IN FULL	MAY 29 1953												
20						622	08		622	20 PAID IN FULL	May 14 1953												
						27408	220		27408														

ORIGINAL FILE







































































