ASSESSMENT & TAX LIST

Vil. of Bath

1978

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

CASS County, Minn., 1938

Gerald Sexton Assessor of the Village of Bena

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village *for the year 1938, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.*

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

[illegible] *County Auditor.*

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

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

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

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

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

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

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

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

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

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 2003. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where the owner, agent, or trustee resides.

Sec. 2005. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on: Provided, that logs and timber cut from lands within and designed to be transported out of this state shall be assessed and taxed in the taxing district where found on May 1; and all taxes thereon shall be paid into the different funds of the county of the taxing district and of the state as other taxes are paid, and such taxes shall be a lien upon such logs and timber, which shall not be removed beyond the borders of this state until all such taxes are paid in full.

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

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

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

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

Chap. 336. Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed and assessed by the Minnesota tax commission in the county where situated.

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

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

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

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

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

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

Sec. 2020. 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. 2023. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 1997. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

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

CHAPTER 86

Extra Session Laws 1937

Section 1. That Mason's Minnesota Statutes of 1927, Section 1993, Class 3b and Class 3c, as amended by Laws 1933, Chapter 359, be amended so as to read as follows:

"Class 3b. All unplatted real estate, except as provided by class one (1) hereof and which is used for the purposes of a homestead, shall constitute class three "b" (3b) and shall be valued and assessed at twenty (20) per cent of the true and full value thereof. Provided, if the true and full value is in excess of the sum of $4,000.00, the amount in excess of said sum shall be valued and assessed as provided for by class three (3) hereof. Provided, further, that the first $4,000.00 full and true value of each tract of unplatted real estate used for the purpose of a homestead shall be exempt from taxation for state purposes; except that said first $4,000.00 full and true value shall remain subject to and be taxed for the purpose of raising funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this act.

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

"For the purpose of determining salaries of all officials based on assessed valuations and of determining tax limitations and net bonded debt limitations now established by statute or by charter, class 3b and class 3c property shall be figured at 33⅓% and 40% of the true and full value thereof respectively.

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

Section 2. This Act shall take effect and be in full force and effect from and after January 1, 193[illegible].

Approved July 23, 1937.

Section 1986, Mason's Minnesota Statutes, 1927. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors *on or before the third Monday in APRIL, of each year.*

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

Bena Village — (Unorg Sch dist.)

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For Convenience of Auditor in Showing Boundaries of School Districts

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

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

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

FORM 15. BULLARD PRINTED, SYRACUSE

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	Rp. (5) Acres of Trees	Were Trees Originally Planted (Set Rows Not less than 4 rods apart each way	Have the Trees been Kept in Good Condition, so excluding Rabbits, they have Grown each year	Condition of Trees	REMARKS

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

Dated ..... *1938.*

Assessor.

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

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

Note ★ Assessors will not fill these Columns.

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

FORM 5 — THE DATA PRINT, BEMIDJI

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 100ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements Dollars	True and Full Value of Buildings and other Structures Dollars	Iron and Oil Value of Railway Properties added to Real Estate Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS
New Dist. of Christian Missionary Alliance		9	1				Church	50	400		450	180	
" " "		10						50			50	20	
Unorganized School Dist.		all	3				School	600	2500		3150	1240	
Village of Bena		16	27				Community Hall	50	3500		3550	1420	
Diocese of Duluth		22-23-24	24				Church	30	400		430	172	
							Total	780	6800		7580	3032	

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

FORM 2

NAMES OF OWNERS	DESCRIPTION: SUBDIVISION	Sec. or Lot	Town or Block	Range	No. of Acres: Acres	No. of Acres: 10ths	FOR WHAT PURPOSE USED	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Improvements Dollars	True and Full Value of Structures and other Structures Dollars	True and Full Value of Improvements Dollars	Total True and Full Value of Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Lands Including all Structures, Improvements and Machinery Dollars	REMARKS

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota, do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Village *of* Bena *in said County, for the year 1938.*

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

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Second day of January, A. D. 1939, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Village *of* Bena *in said County for the year 1938, as specified above, and amounting to* $1296.00 *One thousand two hundred ninety six* 00/100 *DOLLARS*

W. T. McKeown
County Treasurer.

Office of County Treasurer, Cass County, Minnesota,

January 1 1940.

To L. C. PETERSON, County Auditor:

Sir: I herewith return to you the Tax List for the Village *of* Bena *in said County, for the year 1938, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.*

W. T. McKeown
County Treasurer.

Auditor's Office, Cass County, Minnesota.

.....19.....

I hereby certify that on the first Monday in January, 1940, I received of W. T. McKEOWN, County Treasurer, the Tax List of the ..... *of* ..... *in said County, for the year 1938, and that I have compared the said list with the statements receipted for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.*

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

Assessor's Retu

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Pena,

RATES AND TAXES

Cass County, State of Minnesota.

No. School District	Valuation of Money and Credits (Dollars)	VALUATION BY SCHOOL DISTRICTS: (Dollars)	Value of Lands other than Town Lots including Structures (Dollars)	Value of Town and City Lots including Structures (Dollars)	Personal Property (Dollars)	Total Value of all Property Except Money and Credits (Dollars)	RATE OF STATE TAXES: State Rev. (Mills)	State Sch'l (Mills)	Teeh'l Sp. & Lib. Fund (Mills)	(Mills)	Total Rate State Tax (Mills)
160	2425		484	7338	1370	9142			4.19		4.19
							7.33	7.32			5.81

RATE OF COUNTY TAXES: Co. Rev. (Mills)	Co. R.&B. (Mills)	Co. Poor (Mills)	Co. Bond and Int. (Mills)	Old Age Assist. (Mills)	(Mills)	(Mills)	(Mills)	Total Rate County Tax (Mills)
9.46	1.57	1.56	4.91	3.16				20.66

RATE OF TOWN, CITY OR VILLAGE TAXES: Town Rev. (Mills)	Town R.&B. (Mills)	1 Mill Drag. (Mills)	Town Bond Loan (Mills)	Town Bldg. (Mills)	Fire Patrol (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of Town, City or Village Tax (Mills)
20									20

RATE OF SCHOOL TAXES: Local 1 Mill (Mills)	Special (Mills)	S.S'l Bldg. Loan (Mills)	Def. (Mills)	(Mills)	(Mills)	(Mills)	Total Rate of School Tax (Mills)	Total Rate of Tax (Mills)
1.16	5.5	5.5	5.5				17.66	17.66
1.34	5.5	5.5	5.5				18.84	18.84

TAXES LEVIED: LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	Deficiency	Building	State Loans	Total School Tax	ALL OTHER TAXES: FUNDS	Page	AMOUNTS
48	226	207	207	207	1510	State Allowance	23	1028
166	2975	4279	4507	4379	16081	State School		
						Teacher Innovation Assignment Fund	23	107
						Sch'l	24	1434
						" Non H #19		1744
						" H #19		1981
						County Revenue		26900
						County Road and Bridge		14444
						County Poor		14407
						County Bond and Interest		13573
						County Old Age Assistance		12416
						Town Revenue		18285
						Town Road and Bridge		
						Town 1 Mill Dragging		
						Town State Loan		
						Town Building		
						Town Fire Patrol		
						School Local 1 Mill		214
						School Special		3701
						School State Loan		4971
						School Deficiency		4971
						School		4954
								128977
						Money and Credits		128
						TOTAL		129600

Total No. Levies 169 Total Levy, $ 129600 Bond Postings, $ 12961

State of Minnesota, County of Cass } ss. I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct abstract showing the valuations of all the taxable property in the Village of Pena in said County, the several rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.

In witness whereof I have hereunto set my official seal this 4th day of December A. D. 1938

L. C. Peterson
County Auditor

SEAL

Assessor's Retu

NAMES OF OWNERS

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

FUNDS	March Settlement 1937	June Settlement 1937	Nov. Settlement 1937	Am't Collected from Nov. 1937 to First Monday in Jan. 1938	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	459	750	1310	138					
State School	556	513	656	10					
Teachers' Ins. and Ret. Fund									
County Revenue	2471	4064	7148	752					
County Road and Bridge	171	382	494	52					
County Poor	1703	2814	4938	518					
County Bond and Interest	1598	2645	4622	486					
County Old Age Assistance	1466	2422	4240	446					
Town Revenue	2162	3578	6254	658					
Town Road and Bridge									
Town 1 Mill Dragging									
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	108	177	313	33					
School Special	3245	4966	9115	958					
School State Loan	540	894	1564	164					
School Refunding	540	894	1564	164					
School Building	562	931	1626	171					
Money and Credits	638	90							
TOTALS	16213	25055	43834	4580	6789	95971	33874	245	129600

SCHOOL DISTRICTS	March Settlement Local 1 Mill	March Settlement Special	March Settlement Sp. Co.	March Settlement Total	June Settlement Local 1 Mill	June Settlement Special	June Settlement Sp. Co.	June Settlement Total	November Settlement Local 1 Mill	November Settlement Special	November Settlement Sp. Co.	November Settlement Total	Forfeited Settlement Local 1 Mill	Forfeited Settlement Special	Forfeited Settlement Sp. Co.	Forfeited Settlement Total	November to January Local 1 Mill	November to January Special	November to January Total	Total Collected	Balance Uncollected
School District No. 2m	108	3245	540	4993	177	4966	894	6037	313	9115	1564	14182	33	958	164	1155					
" " " Def.			540	562			894	931		1564		1626	164		171						
" " "																					
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TOTALS	648	3245	1080	4993	1077	4966	1788	7864	1877	9115	3190	14182	197	958	335	1550					

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

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

Name of Owner	School Dist. 1261	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Range	Number Acres of Land: Acres	Number Acres of Land: 10ths	Indicate Homestead	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures & Improvements: True and Full Value of Railway Personal Property Included in Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Samuel Adams	16	NE¼	5	11½	32	160		Yes	5600	1200		6800	800	933	1733			
Ole J. Anderson		SW¼	6	11½	32	160		No	5800			5800		1933	1933			
Dexter Howard		SE¼	5	11½	32	160		No	6200			6200		2067	2067			
George E. Warner		N½ of NE¼	6	11½	32	80		Yes	2800	900		3700	740		740			
Howard Elliott		S½ of NE¼	6	11½	32	80		No	2800			2800		933	933			
Oscar Johnson		NW¼	6	11½	32	160		Yes	6000	2400		8400	800	1467	2267			
Mary Cole		E½ of SW¼	6	11½	32	80		Yes	2400	1200		3600	700		700			
W. H. Benson		W½ of SW¼	6	11½	**	80		No	2000			3000		1000	1000			
A. E. Sylvester		NE¼ of SE¼	6	11½	32	40		Yes	1600	1600		3200	577	100	677			
Do.		W¾ of SE¼	6	11½	32	40		Yes	1200			1200	223	33	256			
									37500	7500		44900	5840	8466	12500			

PROOF

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

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

Total True and Full Value, $44,598

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

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 1938.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land	No. School District	Indirect Homestead	Assessor's Valuation: True and Full Value of Land Exclusive of Improvements	Structures & Improvements: True and Full Value of Buildings and Improvements	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Land, Improvements, Structures, and Machinery	Assessed Value of Homesteads up to Amount Allowable as per Cent Class 3B	Assessed Value of Homesteads up to Amount Allowable as per Cent Class 3	Equalized Values: Total True and Full Value of Land, Buildings and Improvements, and Machinery	Total Assessed Value of Land, Buildings and Improvements, and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
						Acres HW			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
C. E. Denny		1 Sw¼ Nw¼ (completed portion) 26 145 28				31.50		No	8	~~770~~ 800		~~778~~ 808		76 69	69			76		SOLD FOR TAXES
State of Minnesota		2 Nw¼ Sw¼ " " 26 4 sec.						"	~~—~~			~~—~~			~~—~~	~~—~~				
James Costello		3 Sw¼ Sw¼ less 9 acres				32.17		"	30			30		10	10			10		SOLD FOR TAXES
Emily Costello		4 300' x 699' of Sw¼ Sw¼				4.93		"	20	~~770~~ 800		~~790~~ 820		80 73	73			80		SOLD FOR TAXES
Julius Witkopsky		5 2.2 acres of Nw¼ Sw¼				2.20		"	6			6		2	2			2		
"		6 3 acres of Sw¼ Sw¼				3		"	6			6		2	2			2		
Great Northern Ry. Co.		7 10 acres of Nw¼ Sw¼ used as Station Grounds (Exempt)						"	~~—~~			~~—~~		~~—~~	~~—~~					
Cass Co. Road		8 1.25 acres of Sw¼ Sw¼						"	~~—~~			~~—~~		~~—~~	~~—~~					
Samuel Procopio		9 Ne¼ Ne¼ (no platted portion) 34 145 28 (has O. Tree.)				7.90		Yes	21			21		7	7			7		
State of Minnesota		10 Se Ne¼ (completed less 1 acre) (has Sec. Tree 1942 & 1944)						"	~~—~~			~~—~~		~~—~~	~~—~~					
John A. Maxwell		11 10 acres of Nw¼ Ne¼				10		No	30			30		10	10			10		
Sam Procopio		12 2 acres of Ne¼ Ne¼				2		Yes	6			6	1		1			1		
" A. Potvin		13 3.3 acres of Nw¼ Ne¼ (less 1 acre)				3.30		"	9	~~770~~ 800		~~779~~ 809	~~149~~ 155	~~—~~	~~149~~ 155			156		
"		14 32.2 acres of Se Ne¼				32.20		"	64			64	13		13			13		
"		15 3.7 acres of Ne¼ Ne¼				3.70		"	9			9	1		1			2		
"		16 6.10 acres of Se¼ Ne¼				6.10		"	18	~~770~~ 800		~~788~~ 818	~~(18) 3.93~~ 16.79		~~79~~ 86			86		
"		17 6 acres of Se¼ Ne¼				6		"	18			18	4		4			4		
"		18 Rest of Nw¼ Ne¼ less ½ acre				8.36		"	24			24	5		5			5		
A. Potvin		19 About 1.5 ac. of Nw¼ Ne¼ 34 145 28				1.50		No	3			3		1	1			1		SOLD FOR TAXES
		20																		
						154.76			~~838~~ 774	~~1445~~ 1623		~~2283~~ 1747 894	~~100~~ ~~145~~ 267	~~81~~ ~~174~~ 188	~~533~~ 470			~~455~~		

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. 492 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 24.94 Mills	State Tax on Non-Homestead 5.11 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
C. E. Denny	76					94	44						98	1 PAID IN FULL	APR 5 1939	8899		98								
State of Minnesota														2												
James Costello	10					12	06						13	3											13	
Emily Costello	80					99	46						103	4 2nd Half Paid 1st Half Paid	NOV 9 1939 JUN 24 1939	10939 6879		51		51						
Julius Witkopsky	2					2	01						2	5 PAID IN FULL	AUG 23 1939											
"	2					2	01						2	6 PAID IN FULL	AUG 23 1939	10401										
Great Northern Ry. Co.														7												
Cass Co. Road														8												
Samuel Procopio	7					8	04						9	9 2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939	8187 3439		4		4						
State of Minnesota														10												
John A. Maxwell	10					12	06						13	11 PAID IN FULL	MAY 18 1939	3387		13								
Sam Procopio	1					1	2						1	12 2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
" A. Potvin	156					19	33						19	13 2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
"	13					1	61						1	14 2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
"	2						25						2	15 2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939	8187 3439		16		16						
"	86					10	66						10	16 2nd Half Paid 1st Half Paid	OCT 4 1939 MAY 15 1939											
"	4						50						5	17 1st Half Paid	OCT 4 1939 MAY 15 1939											
"	5						62						6	18 1st Half Paid	OCT 4 1939 MAY 15 1939											
A. Potvin	1					12	01						13	19											13	
														20												
	455					56	109						57													

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 1938.

		Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hds	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings	True and Full Value of Machinery (not assessed elsewhere) in Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to Homest. as per cent Class 3B	Assessed Value of Remainder at 33⅓ Per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	True Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
						Acres				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
John A Maxwell	1	NW¼ NE¼ (unplatted portion)	34	145	28	8.14			No.	25			25		8	8				
	2	(less 13.3 acres + less 8.36 acres)																		
Lillian B Mathews	3	149' x 622.33' of S½ NE¼				7			Yes	21	84	95	105	21	19	19		21		SOLD FOR TAXES
	4																			
	5																			
	6																			
	7																			
	8																			
	9																			
	10																			
	11																			
	12																			
	13																			
	14																			
	15																			
	16																			
	17																			
	18																			
	19																			
	20																			
		Grand Total				15.14				46	25		130	21	8	27		29		
						169.90					84		128	21						

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
John A Maxwell	8					99	05						104
Lillian B Mathews	21					260							260
Grand Total	29					359	45						364
	484					5999	114						6113

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	PAID IN FULL	MAY 18 1939	3987		104								
2													
3											260		
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

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

Sample Form for Guidance of Assessor

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

Name of Owner	School District	Description of Property: Subdivision	Lot	Block		Indicate Homestead	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads on to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Frank Collins	12	Elm Knoll	1	2		Yes	600	3000		3600	900		900			
E. F. Graham			2	2		Yes	550	4200		4750	1000	500	1500			
W. Doe			3	2		No.	550	5000		5550		2220	2220			
M. Douglas			4	2		Yes	550	2000		2550	888		888			
John Smith			5	2		Yes	550	2600		3150	788		788			
Do.			6	2		Yes	550			550	138		138			
J. C. Colburn			7	2		Yes	550	4000		4550	1000	320	1320			
H. Haley			8	2		No.	550			550		220	220			
George Beckey			9	2		Yes	550	2950		3500	857	36	893			
Do.			10	2		Yes	600			600	143	5	148			
							5600	24750		30350	5714	80.00	5794			

PROOF

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

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

Total True and Full Value, . . . $30,356

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homestead, up to True and Full Value of $5000, Assessable at 25 Per Cent/Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Description of Property: Lot	Description of Property: Block	No. School District	Homestead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery (Attached to Real Estate)	Total True and Full Value of Real Estate and Machinery	Assessed Value of Machinery (Attached to Real Estate) at 33⅓ per cent, Class 3C	Assessed Value of Remainder at 40 per cent, Class 4	Total Assessed Value of Lands (Including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the County Board	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Equalized Values: Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Thomas Sheehy			1	1		N. Stead	50	2550		~~82 00~~ 2600	~~575~~		~~575~~				
"			2			"	50			50	13		13				
"			3			"	50			50	13		13				
"			4			"	50			50	13		13				
"			5			"	50			50	13		13				
"			6			"	50	246		296	69		69				
"			7			"	50			50	13		13				
"			8			"	50	100		150	38		38				
N. Dist. of the Christian Missionary Alliance		Exempt	9			no	~~50~~	~~100~~		~~150~~		~~40~~	~~40~~				
"			10			"	~~50~~			~~50~~		~~20~~	~~20~~				
State of Minnesota			11			"	~~50~~			~~50~~		~~20~~	~~20~~				
"			12			"	~~50~~			~~50~~		~~20~~	~~20~~				
Edwin L. Hawkinson			13	1	2	N. Stead	50	318		368	~~92~~		~~92~~				
"			14	2		"	50			50	13		13				
"			15	3		"	50			50	13		13				
"			16	4		"	50	552		~~602~~	~~151~~		~~151~~				
"			17	5		"	50			50	13		13				
Mrs. Mary L. Guion			18	6		No	50			50		20	20				
"			19	7		"	50			50		20	20				
"			20	8		"	50			50		20	20				
							~~50~~	~~100~~		~~150~~	~~40 00~~	~~60 00~~	~~100~~				
							800	3447		4247	1079	60 00	1139				

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

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 31.5 Mills	Rate Tax on Non-Homestead 31 Mills	Total General Tax	Special Taxes: Ditch No.	Special Taxes: Ditch No.	Special Taxes:	Special Taxes:	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
575					7944							7944	1	PAID IN FULL	SEP 5 1939											
13					181							181	2	PAID IN FULL	SEP 5 1939											
13					181							181	3	PAID IN FULL	SEP 5 1939											
13					181							181	4	PAID IN FULL	SEP 5 1939	7893				6948			Abated 1948			
13					181							181	5	PAID IN FULL	SEP 5 1939											4 6481
69					959							959	6	PAID IN FULL	SEP 5 1939											3633
13					181							181	7	PAID IN FULL	SEP 5 1939											Abated
38					528							528	8	PAID IN FULL	SEP 5 1939											
													9													
													10													
													11													
													12													
92					1278							1278	13	2nd Half Paid 1st Half Paid	OCT 31 1939 MAY 18 1939											
13					180							180	14	2nd Half Paid 1st Half Paid	OCT 31 1939 MAY 18 1939											
13					180							180	15	2nd Half Paid 1st Half Paid	OCT 31 1939 MAY 18 1939	9542 4-5x		10 09		1958						
151					2098							2098	16	2nd Half Paid 1st Half Paid	OCT 31 1939 MAY 18 1939											
13					181							181	17	2nd Half Paid 1st Half Paid	OCT 31 1939 MAY 18 1939											
20					278	12						290	18	PAID IN FULL	MAY 12 1938											
20					278	12						290	19	PAID IN FULL	MAY 12 1938	3634		8 70								
20					278	12						290	20	PAID IN FULL	MAY 12 1938											
1089					15132	36						15168														

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personally Assessed to Real Estate	Total True and Full Value of Lands, Buildings, all Structures, Improvements and Machinery	Assessed Value of Machinery to be Entered in per cent Class 3C	Equalized Values: 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 Minnesota Tax Commission	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Isabelle Jones	Estate E. H. Jones		1	92	5	H Stead	50	368		418	105		1053					
State of Minnesota			2	10		NO	~~50~~			~~50~~		~~50~~	~~50~~					
J. E. Johnston	Rd Wolford		3	11		H Stead	50			50	13		13					SOLD FOR TAXES
"	"		4	12		"	50	540		590	148		148					SOLD FOR TAXES
Mrs Rose McOsland			5	13		NO	25			25	6		6					SOLD FOR TAXES
"			6	14		"	25			25	6		6					SOLD FOR TAXES
"			7	15		H Stead	25			25	6		6					SOLD FOR TAXES
"			8	16		"	25	277		302	76		76					SOLD FOR TAXES
"			9	17		"	25			25			6					SOLD FOR TAXES
"			10	18		"	25			25	6		6					SOLD FOR TAXES
"			11	19		"	25			25	6		6					SOLD FOR TAXES
"			12	20		"	25			25	6		6					SOLD FOR TAXES
"			13	21		"	25			25	6		6					SOLD FOR TAXES
"			14	22		"	25			25	6		6					SOLD FOR TAXES
"			15	23		"	25			25	6		6					SOLD FOR TAXES
"			16	24		"	25			25	6		6					SOLD FOR TAXES
School			17	43														
"			18	2		Exempt	~~400~~	~~2000~~		~~2400~~	~~600~~		~~600~~					
"			19	3														
"			20	4														
						Complete	~~1100~~ ~~550~~ ~~550~~	~~1637~~ ~~818~~ ~~819~~		~~2737~~ ~~1368~~ ~~1369~~	~~1652~~ ~~826~~ ~~826~~	~~50~~	~~4389~~ ~~2194~~ ~~2195~~					
							450	1185		1635	408		408					

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
105					1459							1459	PAID IN FULL	AUG 10 1939	7711				1459	36					
13					181							181													
148					2057							2057	1st Half Paid	JUN 19 1939	6119		1119						1119		
6					83							83	2nd Half Paid	JUN 19 1939											
6					83							83	1st Half Paid	JUN 2 - 1939											
6					83							83	2nd Half Paid	NOV 15 1939											
76					1056							1056	1st Half Paid	JUN 2 - 1939											
6					83							83	2nd Half Paid	NOV 15 1939											
6					83							83	1st Half Paid	JUN 2 - 1939											
6					83							83	2nd Half Paid	NOV 15 1939	10113										
6					83							83	1st Half Paid	JUN 2 - 1939	10125		986		986						
6					83							83	2nd Half Paid	NOV 15 1939											
6					83							83	1st Half Paid	JUN 2 - 1939											
6					83							83	2nd Half Paid	NOV 15 1939											
6					83							83	1st Half Paid	JUN 2 - 1939											
6					84							84	2nd Half Paid	NOV 15 1939											
6					84							84	1st Half Paid	JUN 2 - 1939											
6					84							84	2nd Half Paid	NOV 15 1939											
408					5669							5669													

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

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

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate Old Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Special Taxes: ..... ($ cts.)	Special Taxes: ..... ($ cts.)	Total Taxes ($ cts.)
School													
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

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

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate House moved	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and all Improvements	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, Buildings, all Improvements and Machinery	Assessed Value of Lands at 40 per cent Class 4	Assessed Value of Buildings and Improvements at 40 per cent Class 4	Total Assessed Value of Lands, Buildings and Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the County Board of Review	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Mrs Nellie Billstein	Minetta Williams & Nelly M. Billstein		1	4		MD	15			15		6	6			
"	"		2	2		" "	15			15		6	6			
"	"		3	3		" "	15			15		6	6			
"	"		4	4		" "	15			15		6	6			
"	"		5	5		" "	15			15		6	6			
"	"		6	6		" "	15			15		6	6			
"	"		7	7		" "	15			15		6	6			
"	"		8	8		" "	15			15		6	6			
Wm Billstein	"		9	9		" "	15	911		~~926~~ 774		~~370~~ 290	~~370~~ 290			
"	"		10	10		" "	15			15		6	6			
"	"		11	11		" "	15			15		6	6			
"	"		12	12		" "	15			15		6	6			
Hiram N. Labbe			13	13		" "	10			10		4	4			
"			14	14		" "	10			10		4	4			
"			15	15		" "	10			10		4	4			
"			16	16		" "	10			10		4	4			
"			17	17		" "	10			10		4	4			
"			18	18		" "	10			10		4	4			
"			19	19		" "	10			10		4	4			
			20													
							250	911		961		384	384			

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 33⅓ Mills	State Tax on Non-Homestead 3⅓ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	July Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
6					83	04						87	1	PAID IN FULL	OCT 26 1939								(Posted)		26	
6					83	04						87	2	PAID IN FULL	OCT 26 1939									"	26	
6					83	04						87	3	PAID IN FULL	OCT 26 1939									"	26	
6					83	04						87	4	PAID IN FULL	OCT 26 1939									"	26	
6					83	04						87	5	PAID IN FULL	OCT 26 1939									"	26	4 6249
6					83	04						87	6	PAID IN FULL	OCT 26 1939									"	26	202
6					83	04	10%	9.87				87	7	PAID IN FULL	OCT 26 1939	9284				31.51	5			"	26	(Posted)
6					83	04						87	8	PAID IN FULL	OCT 26 1939									"	26	
290					4030	168						4198	9	PAID IN FULL	OCT 26 1939									"	254	
6					83	03						86	10	PAID IN FULL	OCT 26 1939									"	26	
6					83	03						86	11	PAID IN FULL	OCT 26 1939									"	26	
6					83	03						86	12	PAID IN FULL	OCT 26 1939									"	26	
4					56	02						58	13	PAID IN FULL	OCT 26 1939											
4					56	02						58	14	PAID IN FULL	OCT 26 1939											
4					56	02						58	15	PAID IN FULL	OCT 26 1939											
4					56	02						58	16	PAID IN FULL	OCT 26 1939	9284				40.62	4					
4					56	02						58	17	PAID IN FULL	OCT 26 1939											
4					56	02						58	18	PAID IN FULL	OCT 26 1939											
4					56	02						58	19	PAID IN FULL	OCT 26 1939											
													20													
384					5335	223						5558														

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

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

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

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Platted Lots Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Platted Lots Including Structures (Dollars)	True and Full Value of Machinery Not Included in Real Estate (Dollars)	Total True and Full Value of Platted Lots Including Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads as per cent Class 3C (Dollars)	Assessed Value of Assessables at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lots Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Equalization by the County Board (Dollars)	Total Assessed Value of Homesteads Equalized by the County Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Hiram N. Lakke		1		30	4		No	10			10		4	4				
"		2		21			"	10			10		4	4				
"		3		22			"	10			10		4	4				
"		4		23			"	10			10		4	4				
"		5		24			"	10			10		4	4				
~~Nellie M. Bickston~~	~~Mirtta Williams & Nelly M. Collection~~			15			"	5			15		6	6				
"	"	7	"	2			"	15			15		6	6				
"	"	8	"	3			"	15			15		6	6				
"	"	9	"	4			"	15			15		6	6				
Judson B. Daniels & Esta Daniels		10		5			2 Steel	15			15	4		4				
"	"	11		6			"	15			15	4		4				
"	"	12		7			"	15			15	4		4				
"	"	13		8			"	15			15	4		4				
"	"	14		9			"	15			15	4		4				
"	"	15		10			"	15			15	4		4				
J. B. Daniels &	"	16		11			"	15	872		~~887~~ 887	~~777~~ 777		~~777~~ 777				
" &	"	17		12			"	15			15	4		4				
Thos. & Emma Dumpston		18		13			"	10	160		170	43		43				SOLD FOR TAXES
"	"	19		14			"	10			10	3		3				SOLD FOR TAXES
		20																
								250	1232		1282	296	44	~~340~~ 340				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	Miscellaneous Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	31.1 Mills	27.1 Mills	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4					56	07						58	1	PAID IN FULL	OCT 26 1939											
4					56	07						58	2	PAID IN FULL	OCT 26 1939											
4					56	07						58	3	PAID IN FULL	OCT 26 1939	9985				290						
4					56	07						58	4	PAID IN FULL	OCT 26 1939											
4					56	07						58	5	PAID IN FULL	OCT 26 1939											
6					83	04						89	6	PAID IN FULL	OCT 26 1939								Abated	56		
6					83	04						89	7	PAID IN FULL	OCT 26 1939									56	Abated	
6					83	04						89	8	PAID IN FULL	OCT 26 1939	9984				2.40				56	1.24	
6					83	04						89	9	PAID IN FULL	OCT 26 1939									56	Abated	
4					56							56	10	~~1st Half Paid~~	~~NOV 2 1939~~ ~~JUN 23 1939~~											
4					56							56	11	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939											
4					56							56	12	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939											
4					56							56	13	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939	7780 6852		17.38		17.39						
4					56							56	14	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939											
4					56							56	15	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939											
222					3085							3085	16	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939											
4					56							56	17	2nd Half Paid / 1st Half Paid	NOV 2 1939 / JUN 23 1939											
43					597							597	18											597		
3					42							42	19											42		
													20													
340					4728	26						4754														

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Home Stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Buildings and other Structures in Text Town	True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads to be assessed at per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value Equalized by the County Board	Total Assessed Value as Equalized by the State Minnesota Tax Commission	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	James Costello			15	51	Cass	No	10			10		4	4				
2	"			16	"		" "	10			10		4	4				
3	Matt Haleday			17			" yes	10	80		90	73		73				
4	"			18			" "	10			10	3		3				
5	Allen Hagan			19			" yes	10			10	3		3				Sold for Taxes
6	"			20			" yes	10			10	3		3				Sold for Taxes
7	"			21			" "	10			10	3		3				Sold for Taxes
8	"			22			" "	10			10	3		3				Sold for Taxes
9	"			23			" "	10			10	3		3				Sold for Taxes
10	"			24			" "	10	184		194	47		47				Sold for Taxes
11	Mrs Rose McFarland			1	6		" No	25			75	6		6				Sold for Taxes
12	"			2			" "	25	500		525	131		131				Sold for Taxes
13	Jos. Carpenter			3			" yes	25			25	6		6				Sold for Taxes
14	"			4			" "	25			75	6		6				Sold for Taxes
15	"			5			" "	25	262		287	72		72				Sold for Taxes
16	State of Minnesota			6			" No						93	93				
17	"			7			"											
18	"	Mrs Frank Maines		8			"											
19	State of Minn.			9			"											
20																		
								235	1026		1261	311	8	319				
								775	1026		1751	311	8	319				

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

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 18.4 Mills		State Tax on Non-Homestead 5.7 Mills		Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939		June Settlement 1939		Penalty	November Settlement 1939		Penalty	Collections to First Monday in January 1940		Penalty	Delinquent on First Monday in January 1940		Penalty	Total Delinquent Tax and Penalty	
	Dollars	Dollars	Dollars	Dollars	Dollars	$	cts.	$	cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$	cts.				$	cts.	$	cts.	$ cts.	$	cts.	$ cts.	$	cts.	$ cts.	$	cts.	$	cts.	$	cts.
1	4					56	07								58		2nd Half Paid	NOV 6 1939	10048																	
2	4					56	07								58		1st Half Paid	JUN 14 1939	6879			58			68										
3	23					319									319		2nd Half Paid	NOV 6 1939																		
4	3					47									47		1st Half Paid	JUN 12 1939	10047						180											
5	3					47									47		2nd Half Paid	NOV 8 1939	14329			181													
6	3					47									47		1st Half Paid	JUN 12 1939																		
7	3					47									47		PAID IN FULL	MAY 10 1939																		
8	3					47									47		PAID IN FULL	MAY 10 1939																		
9	3					47									47		PAID IN FULL	MAY 10 1939																		
10	3					47									47		PAID IN FULL	MAY 10 1939	7560			89													
11	49					681									681		PAID IN FULL	MAY 10 1939																		
12	6					83									83																					
13	131					1820									1820																				83	
14	6					83									83																				1820	
15	6					83									83		PAID IN FULL	DEC 11 1939																		
16	72					1000									1000		PAID IN FULL	DEC 11 1939																		
17																	PAID IN FULL	DEC 11 1939	10434											116	93				
18																																				
19																																				
20																																				
	319					4433	04								4437																					

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value 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 Attached to Real Estate (Dollars)	Total True and Full Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	Equalized Values: Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Homesteads at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands (including all Structures, Improvements and Machinery) (Dollars)	Total Assessed Value as Equalized by the School Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.			10	6	1	No	25			25		10	10				
"			11		"	"	25			25		10	10				
State of Minnesota			11		"	"	~~25~~	~~700~~		~~725~~		~~10~~	~~10~~				
Edw. N. Shepardson	Ralph E. Daniels		13		"	"	20			20		8	8				
"	"		14		"	"	20			20		8	8				
"	"		15		"	"	20			20		8	8				
J. B. Daniels	"		16		"	Yes	20			20	5		5				
Bena Townsite Co.	J. B. & Kate M. Daniels		17		"	No	20			20		8	8				Sold for Taxes
"	"		18		"	"	20			20		8	8				Sold for Taxes
"	"		19		"	"	20			20		8	8				Sold for Taxes
Mrs. Rose McFarland			20		"	Yes	20			20	5		5				Sold for Taxes
"			21		"	"	20			20	5		5				Sold for Taxes
"			22		"	"	20			20	5		5				Sold for Taxes
"			23		"	"	20			20	5		5				Sold for Taxes
"			24		"	"	20			20	5		5				Sold for Taxes
Village of Bena		Community Hall	1		"	No	~~360~~	~~360~~		~~360~~		~~144~~	~~144~~				
"			2		"	"	~~360~~										
Bena Townsite Co.	Jorg. Ellen Kern		3		"	"	25			25		10	10				
"			4		"	"	25			25		10	10				
"			5		"	"	25			25		10	10				
							~~1440~~	~~2400~~		~~3840~~	30	~~1440~~	~~1470~~				
							365			365		98	98				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 1914 Mills	State Tax on Non-Homestead 5.8 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	Where Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in Plat Monday in January 1940	Penalty	Delinquent as Plat Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
10					139	06						145	1										145		160
10					139	06						145	2										145		160
													3												
8					111	05						116	4										116		128
8					111	05						116	5										116		128
8					111	05						116	6										116		128
5					69							69	7	PAID IN FULL	NOV 2 1939	95 02			69 02						
8					111	05						116	8	PAID IN FULL	MAY 1 - 1939										
8					111	05						116	9	PAID IN FULL	MAY 1 - 1939	3331		348							
8					111	05						116	10	PAID IN FULL	MAY 1 - 1939										
5					69							69	11										69		
5					69							69	12										69		
5					69							69	13										69		
5					69							69	14										69		
5					69							69	15										69		
													16												
													17												
10					139	06						145	18	PAID IN FULL	JUL 31 1939										
10					139	06						145	19	PAID IN FULL	JUL 31 1939	7604			485						
10					139	06						145	20	PAID IN FULL	JUL 31 1939										
128					1775	60						1835													

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	Sec. School District	Inelicible Homestead	Assessor's Valuation: True and Full Value of Lands Including Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	Fixed and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including Improvements and Machinery	Assessed Value of Homesteads to be taxed at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
G. W. Cochran	Bena Townsite Co.	1	6	7		No	25			25		16	16				
Geo. E. Erickson		2	7		"	Yes	25	950		~~975~~	~~744~~		~~744~~				
"		3	8		"	"	25			75	6		6				
Harold S. Harding		4	9		"	No	25	280		~~305~~		~~177~~	~~177~~				
"		5	10		"	"	25			75		10	10				
Bena Townsite Co.	Harding	6	11		"	Yes	25	164		~~189~~	~~144~~		~~144~~				
"		7	12		"	"	25			75	6		6				
Geo. J. Stephens		8	13		"	"	25	280		~~305~~	~~76~~		~~76~~				
"		9	14		"	"	25			75	6		6				
"		10	15		"	"	25			75	6		6				
State of Minnesota		11	16		"	No	~~25~~			~~25~~		~~10~~	~~10~~				
"		12	17		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
"		13	18		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
"		14	19		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
John Gielen		15	20		"	"	~~25~~			~~25~~		~~10~~	~~10~~				
J. E. Johnston	Samuel Hirt	16	21		"	Yes	25	376		~~401~~	100		~~100~~				
James D. Middleton		17	22		"	"	25			75	6		6				SOLD FOR TAXES
State of Minnesota	John Gielen	18	23		"	No	~~25~~			~~25~~		~~10~~	~~10~~				SOLD FOR TAXES
James D. Middleton		19	24		"	"	25	129		154		62	62				SOLD FOR TAXES
		20															
							~~25~~	2879		~~2904~~	~~676~~	~~204~~	~~880~~				
							325			3704	678	204	890				

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

Valuations by School Districts as Equalized by Tax Commission: District No. / Rate Mills	Special Taxes: Ditch No.	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1922	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
10		145											145		160
244		3390	2nd Half Paid	DEC 26 1939	6517										
			1st Half Paid	JUN 28 1939	6028		1739				1756	139			
6		83	2nd Half Paid	DEC 26 1939											
			1st Half Paid	JUN 28 1939											
122		1765	2nd Half Paid	OCT 13 1939	8640										
			1st Half Paid	MAY 18 1939	3897		956		953						
10		145	2nd Half Paid	OCT 13 1939											
			1st Half Paid	MAY 18 1939											
222		3085	2nd Half Paid	OCT 13 1939	8650				99						
	Balance Paid OCT 26 1939		1st Half Paid	MAY 18 1939	3898		1534		1485						
6		83	2nd Half Paid	OCT 13 1939											
	Balance Paid OCT 26 1939		1st Half Paid	MAY 18 1939											
76		1056	PAID IN FULL	OCT 9 - 1939											
6		83	PAID IN FULL	OCT 9 - 1939	8345				1277	37					
6		83	PAID IN FULL	OCT 9 - 1939											
100		1390	PAID IN FULL	AUG 25 1939	7818				1473	37					
6		83	PAID IN FULL	AUG 25 1939											
62		861	36										897		
876		12170	119												
		12289													

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Including Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Buildings and other Structures Used for Tax Levy	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads to Interest in per cent Class 3C	Assessed Value of Homesteads at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota		1	18		West	No	~~25~~			~~25~~		~~10~~	~~15~~				
"		2	2		"	"	~~25~~			~~25~~		~~10~~	~~15~~				
"		3	3		"	"	~~25~~			~~25~~		~~10~~	~~15~~				
"		4	4		"	"	~~25~~			~~25~~		~~10~~	~~15~~				
"		5	5		"	"	~~25~~			~~25~~		~~10~~	~~15~~				
Fred Brown	Frank L. Harding	6			"	Yes	25			75	6		6				SOLD FOR TAXES
"		7	7		"		25	393		418	105		105				SOLD FOR TAXES
"		8	8		"	"	25			75	6		6				SOLD FOR TAXES
"		9	9		"	"	25			75	6		6				SOLD FOR TAXES
Fred Brown		10	10		"	"	25			75	6		6				SOLD FOR TAXES
"		11	11		"	"	25			75	6		6				SOLD FOR TAXES
"		12	12		"	"	25			75	6		6				SOLD FOR TAXES
"		13	19		"	"	15	66		81	70		70				SOLD FOR TAXES
"		14	1		"	"	15			15	4		4				SOLD FOR TAXES
M. M. Cowman		15	3		"	No	15			15		6	6				SOLD FOR TAXES
"		16	4		"	"	15			15		6	6				SOLD FOR TAXES
"		17	5		"	"	15			15		6	6				SOLD FOR TAXES
"		18	6		"	"	15			15		6	6				SOLD FOR TAXES
"		19	7		"	"	15			15		6	6				SOLD FOR TAXES
"		20	8		"	"	15			15		6	6				SOLD FOR TAXES
							~~420~~ 795	459		~~879~~ 754	~~110~~ 165	~~34~~ 36	~~201~~ 201				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
6					13							13	6	PAID IN FULL	MAR 2 - 1939											
105					1459							1459	7	PAID IN FULL	MAR 2 - 1939		1811	1708								
6					13							13	8	PAID IN FULL	MAR 2 - 1939											
6					13							13	9	PAID IN FULL	MAR 2 - 1939											
6					13							13	10	PAID IN FULL	MAY 10 1939											
6					13							13	11	PAID IN FULL	MAY 10 1939		4109	249								
6					13							13	12	PAID IN FULL	MAY 10 1939											
20					278							278	13	PAID IN FULL	MAY 10 1939		4109	334								
4					56							56	14	PAID IN FULL	MAY 10 1939											
6					84	03						87	15	PAID IN FULL	JUL 27 1939											
6					84	03						87	16	PAID IN FULL	JUL 27 1939											
6					84	03						87	17	PAID IN FULL	JUL 27 1939											
6					84	03						87	18	PAID IN FULL	JUL 27 1939		1597			597 10						
6					84	03						87	19	PAID IN FULL	JUL 27 1939											
6					84	03						87	20	PAID IN FULL	JUL 27 1939											
201					2795	18						2813														

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands (Inclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Personal's Stacked to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Lands (including all Structures, Improvements and Machinery) up to Equal 25 per cent Class 3C	Assessed Value of Lands (including all Structures, Improvements and Machinery) 40 per cent Class 4	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
M. M. Carman		1	9	9		No	15			15		6	6				SOLD FOR TAXES
"		2	10			"	15			15		6	6				SOLD FOR TAXES
"		3	11			"	15			15		6	6				SOLD FOR TAXES
"		4	12			"	15			15		6	6				SOLD FOR TAXES
C. E. Denny		5	1	10		Yes	25			75	6		6				SOLD FOR TAXES
"		6	2			"	25			75	6		6				SOLD FOR TAXES
"		7	3			"	25			75	6		6				SOLD FOR TAXES
"		8	4			"	25			75	6		6				SOLD FOR TAXES
"		9	5			"	25			75	6		6				SOLD FOR TAXES
"		10	6			"	25	1260		1285 ~~2260~~	316 ~~590~~		316 ~~590~~				SOLD FOR TAXES
"		11	7			"	25			75	6		6				SOLD FOR TAXES
"		12	8			"	25			75	6		6				SOLD FOR TAXES
"		13	9			"	25			75	6		6				SOLD FOR TAXES
"		14	10			"	25			75	6		6				SOLD FOR TAXES
"		15	11			"	25			75	6		6				SOLD FOR TAXES
"		16	12			"	25			75	6		6				SOLD FOR TAXES
Mary A. Lyons		17	13			"	25	390		415 ~~790~~	104 ~~198~~		104 ~~198~~				
"		18	14			"	25			75	6		6				
		19															
		20															
							410	1650		2060	~~60~~ 497	24	~~60~~ 521				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Credit 132 Mills	State Tax on Non-Homestead 28 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
6					83	04						87	1	PAID IN FULL	JUL	27	1939	7372											
6					83	04						87	2	PAID IN FULL	JUL	27	1939												
6					83	04						87	3	PAID IN FULL	JUL	27	1939					3 48	07						
6					83	04						87	4	PAID IN FULL	JUL	27	1939												
6					83							83	5															83	
6					83							83	6															83	
6					83							83	7															83	
6					83							83	8															83	
6					83							83	9															83	
321					446							446	10															446	
6					84							84	11															84	
6					84							84	12															84	
6					84							84	13															84	
6					84							84	14															84	
6					84							84	15															84	
6					84							84	16															84	
104					1445							1445	17	PAID IN FULL	OCT	10	1939	7581				1537	54						
6					84							84	18	PAID IN FULL	OCT	10	1939												
													19																
													20																
521					7240	16						7256																	

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lots	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Land, Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Machinery Personally Stored to Real Estate	Total True and Full Value of Land, Structures and Improvements, Improvements and Machinery	Assessed Value of Machinery up to Equal 33 per cent, Class 3C	Assessed Value of Homestead up to Equal 25 per cent, Class 3	Assessed Value of Remainder of Homestead up to Equal 40 per cent, Class 3	Total Assessed Value of Land, Structures and Improvements, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Credit 13.94 Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.																
Mary A. Lyons			15	10	W	Yes	25			25	6		6											83						83	1	PAID IN FULL	OCT 10 1939												
"			16		"	"	25			25	6		6											83						83	2	PAID IN FULL	OCT 10 1939												
"			17		"	"	25	150		175	44		44											611						611	3	PAID IN FULL	OCT 10 1939	8081				26.80	94						
"			18		"	"	25			25	6		6											83						83	4	PAID IN FULL	OCT 10 1939												
"			17		"	"	25			25	6		6											83						83	5	PAID IN FULL	OCT 10 1939												
"			20		"	"	25	450		500	125		125											1737						1737	6	PAID IN FULL	OCT 10 1939												
"			21		"	"	25																								7													
~~State of Minnesota~~	Mrs. Alice Kenny		22		"	No	~~25~~			~~25~~		~~10~~	~~10~~																		8													
"	"		23		"	"	~~25~~			~~25~~		~~10~~	~~10~~																		9													
~~State of Minnesota~~	Lyons Brothers		24		"	"	~~25~~			~~25~~		~~10~~	~~10~~																		10													
Walter Sulze			1	11	"	Yes	20	377		377	99		99				SOLD FOR TAXES	99						1376						1376	11	PAID IN FULL	DEC 30 1939												
"			2		"	"	20			20	5		5				SOLD FOR TAXES	5						70						70	12	PAID IN FULL	DEC 30 1939	8590				16.78	134						
Bena Townsite Co			3		"	No	20			20		8	8				SOLD FOR TAXES	8						111	05					116	13	PAID IN FULL	DEC 30 1939												
Walter D. Sulze			4		"	"	20			20		8	8				SOLD FOR TAXES	8						111	05					116	14	PAID IN FULL	DEC 30 1939												
Henry O. Jones			5		"	Yes	20	132		152	38		38				SOLD FOR TAXES	38						528						528	15												528	
Daisy Van Note			6		"	No	15			15		6	6					6						84	03					87	16	2nd Half Paid 1st Half Paid	SEP 23 1939												
"			7		"	"	15	346		~~361~~ 361		~~144~~ 144	~~144~~ 144					144						2001	84					2085	17	2nd Half Paid 1st Half Paid	~~MAY 8 1939~~ ~~MAY 8 1939~~	8010 3741		1.79		11.00							
"			8		"	"	15			15		6	6					6						84	03					87	18	2nd Half Paid 1st Half Paid	SEP 23 1939 ~~MAY 8 1939~~												
Harry A. Forbes			9		"	"	15			15		6	6					6						84	03					87	19	PAID IN FULL	OCT 4 - 1939	6180				87	03						
																															20													
							~~1455~~ 335	1455		~~1790~~ 1790	335	~~178~~ 178	~~512~~ 512					513						7129	103					7237													

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

Platted Real Estate Assessed at 10 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 10 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate House Steal	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 Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Valuation of Homesteads on Indicated 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 10 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value to be Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value to Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Harry A. Forney			10	11		No	15	307		322		17.9	17.9				
Rice McFarland	(Gift deed to Alice E. McFarland Nelson 2-25-39 Wm. Nelson 2-25-39)		11		"	"	15			15		6	6				
"			12		"	"	15			15		6	6				
State of Minnesota	Lyons Bothus		13		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
State of Minn			14		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
Bena Townsite Co			15		"	"	15			15		6	6				
"			16		"	"	15			15		6	6				
"			17		"	"	15			15		6	6				
"			18		"	"	15			15		6	6				
State of Minnesota			19		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"			20		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"			21		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"			22		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"			23		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"			24		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
Oscar Ulvey	Joseph Ulvey		1	12		Yes	5	235		250	63		63				Sold for Taxes
"			2		"	"	15	45		60	15		15				
"			3		"	"	5			15	4		4				
State of Minnesota			4			No	~~10~~			~~10~~		~~4~~	~~4~~				
Bena Townsite Co			5		"	"	10			10		4	4				
							~~310~~	287		~~597~~	82	~~669~~	~~751~~				
							160			747		669	751				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Raile and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
129					17.97	75						186	1	PAID IN FULL OCT 4 - 1939	8180				186 - 56						
6					8.4	03						8.7	2	PAID IN FULL MAY 23 1939	4175		17								
6					8.4	03						8.7	3	PAID IN FULL MAY 23 1939											
													4												
													5												
6					8.3	04						8.7	6										8.7		9.6
6					8.3	04						8.7	7										8.7		9.6
6					8.3	04						8.7	8										8.7		9.6
6					8.3	04						8.7	9										8.7		9.6
													10												
													11												
													12												
													13												
													14												
													15												
63					8.7	5						8.7	16										8.7		
15					20.8							20.8	17										20.8		23.0
4					5.6							5.6	18										5.6		6.2
													19												
4					5.6	02						5.8	20										5.8		6.4
351					348.7	99						356													

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indian Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to Equal 25 per cent Class 3C (Dollars)	Assessed Value of Homesteads to Equal 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Submitted by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Pena Township Co.	Collins Lawrence		1	6 12		yes	10			10		3	3				
"			2	7		"	10	199		~~209~~ 209		~~57~~ 57	~~57~~ 57				
"			3	8		"	10			10		3	3				
"			4	9		No	10			10		4	4				
"			5	10		"	10			10		4	4				
"			6	11		"	10			10		4	4				
"			7	12		"	10			10		4	4				
"			8	13		"	10			10		4	4				
"			9	14		"	10			10		4	4				
"			10	15		"	10			10		4	4				
"			11	16		"	10			10		4	4				
"			12	17		"	10			10		4	4				
"			13	18		"	10			10		4	4				
"			14	19		"	10			10		4	4				
"			15	20		"	10			10		4	4				
"			16	21		"	10			10		4	4				
"			17	22		"	10			10		4	4				
"			18	23		"	10			10		4	4				
"			19	24		"	10			10		4	4				
			20														
							180	199		389	58	64	122				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Credit ~~22.4~~ 27.4 Mills	State Tax on Non-Homestead ~~5.1~~ 5.1 Mills	Total General Tax	Special Taxes: Ditto No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent as First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
3					47							47	1											47		46
52					723							723	2											723		800
3					47							47	3											47		46
4					55	03						58	4											58		64
4					55	03						58	5											58		64
4					55	03						58	6											58		64
4					55	03						58	7											58		64
4					55	03						58	8											58		64
4					55	02						57	9											57		63
4					55	02						57	10											57		63
4					55	02						57	11											57		63
4					56	02						58	12											58		64
4					56	02						58	13											58		64
4					56	02						58	14											58		64
4					56	02						58	15											58		64
4					56	02						58	16											58		64
4					56	02						58	17											58		64
4					56	02						58	18											58		64
4					56	02						58	19											58		64
													20													
122					1694	37						1731														

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Per Manually Attached in Full Value (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $4000.00 at 25 per cent Class 3C (Dollars)	Assessed Value of Lands at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.	Lloyd E. Cogley		1	13	Unorg	No	5			5		1	1				
Ernest Flemming			2		"	"	5	323		328		131	131				
"			3		"	"	5			5		1	1				
"	Geo. Quatier		4		"	"	5			5		2	2				
"	Geo. Quatier		5		"	"	5			5		2	2				
Bena Townsite Co.	Lloyd E. Cogley		6		"	"	5			5		2	2				
"	"		7		"	"	5			5		2	2				
"	"		8		"	"	5			5		2	2				
"	"		9		"	"	5			5		2	2				
"	"		10		"	"	5			5		2	2				
"	"		11		"	"	5			5		2	2				
"	"		12		"	"	5			5		2	2				
"			13		"	"	5			5		2	2				SOLD FOR TAXES
"			14		"	"	5			5		2	2				SOLD FOR TAXES
"			15		"	"	5			5		2	2				SOLD FOR TAXES
"			16		"	"	5			5		2	2				SOLD FOR TAXES
"			17		"	"	5			5		2	2				SOLD FOR TAXES
"			18		"	"	5			5		2	2				SOLD FOR TAXES
"			19		"	"	5			5		2	2				SOLD FOR TAXES
"			20		"	"	5			5		2	2				SOLD FOR TAXES
							100	323		423		169	169				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	Districts No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 19.14 Mills ($ cts.)	State Tax on Non-Homestead 5.4 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
2					28 01							29 1
131					1870 77							1897 2
2					28 01							29 3
2					28 01							29 4
2					28 01							29 5
2					28 01							29 6
2					28 01							29 7
2					28 01							29 8
2					28 01							29 9
2					28 01							29 10
2					28 01							29 11
2					28 01							29 12
2					28 01							29 13
2					28 01							29 14
2					28 01							29 15
2					28 01							29 16
2					27 01							28 17
2					27 01							28 18
2					27 01							28 19
2					27 01							28 20
169					2348 96							2444

Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
PAID IN FULL	APR	4	1939	2476		29								
												1897		
												29		
PAID IN FULL	JAN	27	1939	566	58									
PAID IN FULL	JAN	27	1939											
PAID IN FULL	APR	4	1939											
PAID IN FULL	APR	4	1939											
PAID IN FULL	APR	4	1939											
PAID IN FULL	APR	4	1939	2876		203								
PAID IN FULL	APR	4	1939											
PAID IN FULL	APR	4	1939											
PAID IN FULL	APR	4	1939											
												29		
												29		
												29		
												29		
												28		
												28		
												28		
												28		

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

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

	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission (Dollars)	Rate and Tax Less Homestead Exemption 139.5 Mills	State Tax on Non-Homestead 5.81 Mills	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	June Settlement 1939	November Settlement 1939	Delinquent on First Monday in January 1940	Total Delinquent Tax and Penalty
1	State of Minnesota			21	13	Unorg	No	-			-		-	-							1							
2	"			22		"	"	-			-		-	-							2							
3	"			23		"	"	-			-		-	-							3							
4	"			24		"	"	-			-		-	-							4							
5	Clara Tibbetts			1	14	"	Yes	15	182		204	51		51			51	709		709	5	PAID IN FULL	OCT 18 1939	} 85.18				
6	"			2		"	"	15			15	4		4			4	56		56	6	PAID IN FULL	OCT 18 1939			821-29		
7	"			3		"	"	15			15	4		4			4	56		56	7	PAID IN FULL	OCT 18 1939					
8	Wm. Leah			4		"	Yes	15	293		308		~~173~~ 77	~~173~~ 77	Should be Homestead	SOLD FOR TAXES	77 ~~123~~	1070 ~~1709~~	~~41~~ ~~72~~	1070 ~~1781~~	8						711 10.70	cancelled 1184
9	Bena Townsite Co	~~Dept of Public ...~~ Ernest Flemming		5		"	No	15			15		6	6			6	83	03	86	9	PAID IN FULL	APR 4 1939					
10	"	—	"	6		"	"	15			15		6	6			6	83	03	86	10	PAID IN FULL	APR 4 1939					
11	"	—	"	7		"	"	15			15		6	6			6	83	03	86	11	PAID IN FULL	APR 4 1939	2870	431			
12	"	—	"	8		"	"	15			15		6	6			6	83	03	86	12	PAID IN FULL	APR 4 1939					
13	"	"	"	9		"	"	15			15		6	6			6	83	04	87	13	PAID IN FULL	APR 4 1939					
14	Rob F. Gray	Lloyd E. Cogley		10		"	"	15			15		6	6			6	83	04	87	14	PAID IN FULL	APR 4 1939	2871	174 ✓			
15	"	"		11		"	"	15			15		6	6			6	83	04	87	15	PAID IN FULL	APR 4 1939					
16	Bena Townsite Co	Joy Shepard		12		"	Yes	15	202		217	54		54			54	751		751	16						751	831
17	"			13		"	No	15			15		6	6			6	83	04	87	17						87	96
18	"	Sandy Merrill		14		"	Yes	10	50		60	15		15			15	269		209	18						209	231
19	"			15		"	No	10			10		4	4			4	56	02	58	19						58	64
20	"			16		"	"	10			10		4	4			4	56	02	58	20						58	64
	"			17		"	"	10			10		4	4			4	56	02	58							58	64
								~~165~~ 735	734		~~489~~ 969	128	~~49~~ 183	~~311~~ 311			311	4327	106	4428								

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Block	No. School District	Initials Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota			18 14	Wet	yes	—			—		—	—				
2	Sandy Merrill			19	"	"	10			10		4	4				
3	~~State of Minnesota~~	Ernest Flemming		20	"	"	—			—		—	—				
4	"	"		21	"	"	—			—		—	—				
5	"	"		22	"	"	—			—		—	—				
6	"	"		23	"	"	—			—		—	—				
7	Sup't Treas. of the Agency Trustee for Johnson Taylor, John Jones, & Henry Delanegan)			24	"	✓	10	230		240	60		60				SOLD FOR TAXES
8	Chas. E. Smith			1 15	"	Yes	15	345		360	90		90				SOLD FOR TAXES
9	"			2	"	"	15			15	4		4				SOLD FOR TAXES
10	Bena Townsite Co			3	"	No	15			15		6	6				SOLD FOR TAXES
11	Mrs. Paul Bongas			4	"	~~yes~~	15			15		6	6				SOLD FOR TAXES
12	Bena Townsite Co	~~Sold of a bond~~ Ernest Flemming		5	"	No	15			15		6	6				
13	"			6	"	"	15			15		6	6				
14	"			7	"	"	15			15		6	6				
15	"			8	"	"	15			15		6	6				
16	"			9	"	"	15			15		6	6				
17	Ernest Flemming			10	"	"	15			15		6	6				SOLD FOR TAXES
18	Bena Townsite Co			11	"	"	15			15		6	6				SOLD FOR TAXES
19	"			12	"	"	15			15		6	6				SOLD FOR TAXES
20	Benj. Fairbanks			13	"	yes	15	222		237	57		~~57~~				SOLD FOR TAXES
	Veronica Tibbitts			14	"	No	15			15		6	6				SOLD FOR TAXES
							~~710~~ 720	997		1077 ~~1087~~	~~706~~ 713	~~710~~ 70	~~1416~~ 783				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead 35 Mills	State Tax on Non-Homestead 51 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection in First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2	4					56	07						58											58		64
3																										
4																										
5																										
6																										
7	60					834							834											$34		
8	90					1251							1251											1251		
9	4					56							56											56		
10	6					83	03						86											86		
11	6					83	03						86											86		
12	6					83	04						87	PAID IN FULL	APR 4 1939											
13	6					83	04						87	PAID IN FULL	APR 4 1939											
14	6					83	04						87	PAID IN FULL	APR 4 1939	2370		4332								
15	6					83	04						87	PAID IN FULL	APR 4 1939											
16	6					83	04						87	PAID IN FULL	APR 4 1939											
17	6					83	04						87											87		
18	6					83	04						87											87		
19	6					84	03						87											87		
20	59					876							820											870		
	6					84	03						87	PAID IN FULL	July 3 1939	7113				87	02					
	283					3932	42						3974													

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $1000, Assessable at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 1

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to $1000 at 25 per cent Class 3C (Dollars)	Assessed Value of Homesteads in Excess of $1 per cent Class 3C (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value of Lands Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Equalization Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota	Ernest Flemming		1	15 15	1	No	~~[illegible]~~			~~[illegible]~~			~~[illegible]~~				
Mike Gordan	Lyons Bros		2	16	"	"	15			15			6	6			
"	"		3	17	"	"	15			15			6	6			
"	"		4	18	"	"	15			15			6	6			
"	"		5	19	"	"	15			15			6	6			
"	"		6	20	"	"	15			15			6	6			
"	"		7	21	"	"	15			15			6	6			
Lucy Lyons			8	22	"	Yes	15			15	4			4			
"			9	23	"	"	15			15	4		15	4			
"			10	24	"	"	15	400		415	104			104			
Bena Township Co			11	1 16	"	No	15			15			6	6			
"			12	2	"	"	15			15			6	6			
"			13	3	"	"	15			15			6	6			
"			14	4	"	"	15			15			6	6			
"			15	5	"	"	15			15			6	6			
"			16	6	"	"	15			15			6	6			
"			17	7	"	"	15			15			6	6			
Wm Morse			18	8	"	Yes	15			15			6	6			
"			19	9	"	"	15	375		390			156	156			SOLD FOR TAXES
"			20	10	"	"	15			15			6	6			SOLD FOR TAXES
							~~[illegible]~~ 785	775		~~[illegible]~~ 1060		112	~~[illegible]~~ 746	~~[illegible]~~ 358			

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

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Amount Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid				Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
6					83	03						86	2 PAID IN FULL	OCT 10 1939														
6					83	03						86	3 PAID IN FULL	OCT 10 1939														
6					83	03						86	5 PAID IN FULL	OCT 10 1939	8681					519-24								
6					83	04						87	5 PAID IN FULL	OCT 10 1939														
6					83	04						87	6 PAID IN FULL	OCT 10 1939														
6					83	04						87	7 PAID IN FULL	OCT 10 1939														
4					56							56	8 PAID IN FULL	OCT 18 1939														
4					56							56	9 PAID IN FULL	OCT 18 1939	3549					1557-47								
104					1445							1445	10 PAID IN FULL	OCT 18 1939														
6					83	04						87	11												87		96	
6					83	04						87	12												87		96	
6					83	04						87	13												87		96	
6					83	04						87	14												87		96	
6					84	03						87	15												87		96	
6					84	03						87	16												87		96	
6					84	03						87	17												87		96	
6					84	03						87	18												87		96	
156					2168	91						2259	19												2259		2600	
6					84	03						87	20												87		96	
358					4975	143						5118																

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No.	No. School District	Indicate House street	Assessor's Valuation: True and Full Value of Land	Structures & Improvements: True and Full Value of Structures and Improvements	True and Full Value of Machinery Not Attached to Real Estate	Total True and Full Value of Lands including all Structures, Improvements and Machinery	Assessed Value of Homesteads to be Assessed at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands including 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 State Tax Commission	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Wm. Morse			11	16	1	Wat	Yes	15			15	4		4				SOLD FOR TAXES
"			12		2	"	"	15			15	4		4				SOLD FOR TAXES
Bena Townsite Co.			13		3	"	No	15			15		6	6				
"			14		4	"	"	15			15		6	6				
"			15		5	"	"	15			15		6	6				
"			16		6	"	"	15			15		6	6				
State of Minnesota			1	17	7	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			2		8	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			3		9	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			4		10	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			5		11	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			6		12	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			7		13	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			8		14	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			1	22	15	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			2		16	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			3		17	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			4		18	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
"			5		19	"	"	~~4~~			~~4~~		~~1~~	~~1~~				
					20													
								~~105~~ 90			~~105~~ 90	~~8~~ 8	~~29~~ 24	~~37~~ 32				

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

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead 1938 Mills	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Taxes and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4					56							56	1													56		62
4					56							56	2													56		62
6					83	03						86	3													86		95
6					83	03						86	4													86		95
6					83	03						86	5													86		95
6					83	03						86	6													86		95
													7															
													8															
													9															
													10															
													11															
													12															
													13															
													14															
													15															
													16															
													17															
													18															
													19															
													20															
32					~~448~~ 448	12						~~456~~ 456																

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of all Structures, Improvements, and Machinery	Assessed Value of Homesteads as follows at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
								Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
1	Bena Townsite Co.			6	22		No	5			5		2	2				
2	"			7			"	5			5		2	2				
3	"			8			"	5			5		2	2				
4	"			9			"	5			5		2	2				
5	"			10			"	5			5		2	2				
6	"			11			"	5			5		2	2				
7	"			12			"	5			5		2	2				
8	"			13			"	10			10		4	4				
9	"			14			"	10			10		4	4				
10	"			15			"	10			10		4	4				
11	"			16			"	10			10		4	4				
12	"			17			"	10			10		4	4				
13	"			18			"	10			10		4	4				
14	"			19			"	10			10		4	4				
15	"			20			"	10			10		4	4				
16	"			21			"	10			10		4	4				
17	"			22			"	10			10		4	4				
18	State of Minnesota			23			"	~~20~~	~~10~~		~~30~~		~~12~~	~~12~~				
19	"			24			"	~~5~~			~~5~~							
20																		
								~~135~~ 135	~~10~~		~~145~~ 135		~~54~~ 54	~~54~~ 54				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate 8.01 Tax Less Homestead Reduction 1.01 Mills	Rate Tax on Non-Homestead 9.01 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	2					7.8	01						29											29		32
2	2					7.8	01						29											29		32
3	2					7.8	01						29											29		32
4	2					7.8	01						29											29		32
5	2					7.8	01						29											29		32
6	2					7.8	01						29											29		32
7	2					7.8	01						29											29		32
8	4					55	03						57											57		64
9	4					55	03						57											57		64
10	4					55	03						57											57		64
11	4					55	03						57											57		64
12	4					56	07						57											57		64
13	4					56	07						57											57		64
14	4					56	07						57											57		64
15	4					56	07						57											57		64
16	4					56	07						57											57		64
17	4					56	07						57											57		64
18																										
19																										
20																										
	54					752	31						782													

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 3G; Remainder at 40 Per Cent, Class 1.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Initials Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1000 at 25 per cent Class 3G	Assessed Value of Remainder at 40 per cent Class 1	Total Assessed Value of Lands including all Structures, Improvements and Machinery	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.		1	1	23	Unorg	70	15			15		6	6				
"		2	2		"	"	15			15		6	6				
"		3	3		"	"	15			15		6	6				
"		4	4		"	"	15			15		6	6				
"		5	5		"	"	15			15		6	6				
"		6	6		"	"	15			15		6	6				
"		7	7		"	"	15			15		6	6				
"		8	8		"	"	15			15		6	6				
"		9	9		"	"	15			15		6	6				
"		10	10		"	"	15			15		6	6				
"		11	11		"	"	15			15		6	6				
"		12	12		"	"	15			15		6	6				
Rose McFarland		13	13		"	"	15			15		6	6				SOLD FOR TAXES
"		14	14		"	"	15	240		~~255~~ 480		~~102~~ 192	~~102~~ 192				SOLD FOR TAXES
"		15	15		"	"	15			15		6	6				SOLD FOR TAXES
"		16	16		"	"	15			15		6	6				SOLD FOR TAXES
State of Minnesota		17	17		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		18	18		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
"		19	19		"	"	~~15~~			~~15~~		~~6~~	~~6~~				
		20															
							~~240~~ 240			~~540~~ 480		~~204~~ 192	~~204~~ 192				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Reimbursement 18.84 Mills	State Tax on Non-Homestead 2.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Taxes and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	% cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
6					83	04						87	1										87		96
6					83	04						87	2										87		96
6					83	04						87	3										87		96
6					83	04						87	4										87		96
6					83	04						87	5										87		96
6					83	04						87	6										87		96
6					83	04						87	7										87		96
6					83	04						87	8										87		96
6					83	03						86	9										86		95
6					84	03						87	10										87		96
6					84	03						87	11										87		96
6					84	03						87	12										87		96
6					84	03						87	13	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939										
102					1417	59						1476	14	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939	11117 11705		869		868					
6					84	03						87	15	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939										
6					84	03						87	16	2nd Half Paid 1st Half Paid	NOV 15 1939 JUN 2 - 1939										
													17												
													18												
													19												
													20												
192					2668	112						2780													

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

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads to Equal Equal Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota			20	23	Unorg	No	~~40~~										
2	"			21		"	"	~~40~~	~~40~~		~~40~~		~~16~~	~~16~~				
3	"			22		"	"	~~40~~										
4	"			23		"	"	~~40~~										
5	"			24		"	"	~~40~~										
6	L. O. Johnson			1	24	"	"	15	85		120		48	48				SOLD FOR TAXES
7	"			2		"	"	15			15		6	6				SOLD FOR TAXES
8	"			3		"	"	15			15		6	6				SOLD FOR TAXES
9	"			4		"	"	15			15		6	6				SOLD FOR TAXES
10	"			5		"	"	15			15		6	6				SOLD FOR TAXES
11	"			6		"	"	15			15		6	6				SOLD FOR TAXES
12	"			7		"	"	15			15		6	6				SOLD FOR TAXES
13	"			8		"	"	15			15		6	6				SOLD FOR TAXES
14	"			9		"	"	15			15		6	6				SOLD FOR TAXES
15	State of Minnesota			10		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
16	"			11		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
17	"			12		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
18	"	Thelma Morse		13		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
19	"	"		14		"	"	~~40~~			~~40~~		~~16~~	~~16~~				
20																		
								~~440~~ 935	~~40~~ 105		~~640~~ 740		~~176~~ 96	~~176~~ 96				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption 13.91 Mills ($ cts.)	State Tax on Non-Homestead 7.81 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ($ cts.)	Ditch No. ($ cts.)	($ cts.)	($ cts.)	Total Taxes ($ cts.)
1													
2													
3													
4													
5													
6	48					667	78						695
7	6					83	04						87
8	6					83	04						87
9	6					83	04						87
10	6					83	04						87
11	6					83	03						86
12	6					84	03						87
13	6					84	03						87
14	6					84	03						87
15													
16													
17													
18													
19													
20													
	96					1334	56						1390

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Previously Listed in Land Book (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads as in Column 8 (per cent Class 3C) (Dollars)	Assessed Value of Structures (per cent Class 4) (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Low Homestead 33⅓ Mills ($ cts.)	State Tax on Non-Homestead 31 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid When Paid (Month Day Year)	Number of Receipt	March Settlement 1939 ($ cts.)	June Settlement 1939 ($ cts.)	Penalty ($ cts.)	November Settlement 1939 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1940 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
Bena Townsite Co.	Floyd E. Bagley			15 24		N.O.	15			15		4	4				SOLD FOR TAXES	4					56	07						58	1	PAID IN FULL APR 4 1939										
"	"		2	16		"	15			15		4	4				SOLD FOR TAXES	4					56	07						58	2	PAID IN FULL APR 4 1939										
"	"		3	17		"	15			15		4	4				SOLD FOR TAXES	4					56	07						58	3	PAID IN FULL APR 4 1939										
"	"		4	18		"	15			15		4	4				SOLD FOR TAXES	4					55	03						58	4	PAID IN FULL APR 4 1939	2476		4.06							
"	"		5	19		"	15			15		4	4				SOLD FOR TAXES	4					55	03						58	5	PAID IN FULL APR 4 1939										
"	"		6	20		"	15			15		4	4				SOLD FOR TAXES	4					55	03						58	6	PAID IN FULL APR 4 1939										
"	"		7	21		"	15			15		4	4				SOLD FOR TAXES	4					55	03						58	7	PAID IN FULL APR 4 1939										
Diocese of Duluth			8	22		"											SOLD FOR TAXES														8										
"			9	23		"											SOLD FOR TAXES														9										
"			10	24		"											SOLD FOR TAXES														10										
Bena Townsite Co.			11	125		"	5			5		2	2					2					28	01						29	11								29		31
"			12	2		"	5			5		2	2					2					28	01						29	12								29		31
"			13	3		"	5			5		2	2					2					28	01						29	13								29		31
A. J. Mason			14	4		"	5	245		250		100	100				SOLD FOR TAXES	100					1390	58						1448	14								1448		
State of Minnesota			15	5		"																									15										
"			16	6		"																									16										
"			17	7		"																									17										
"			18	8		"																									18										
"			19	9		"																									19										
			20																												20										
						Exempt	90	245		335		134	134					134					1867	79						194											

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Initials Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads on to Equalized 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota			1	10 25	Pena	No.	~~4~~			~~4~~		~~2~~	~~2~~				
"			2	11	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			3	12	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			4	13	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			5	14	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			6	15	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			7	16	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			8	17	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			9	18	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
"			10	19	"	"	~~4~~			~~4~~		~~2~~	~~2~~				
Pena Township Co.			11	20	"	"	5			5		2	2				
"			12	21	"	"	5			5		2	2				
"			13	22	"	"	5			5		2	2				
"			14	23	"	"	5			5		2	2				
"			15	24	"	"	5			5		2	2				
"	William Carpenter	Pena Twp. Cemetery	16	1 26	"	"	5			5		2	2				
"			17	2	"	"	5			5		2	2				
Pena Township Co.			18	3	"	"	5			5		2	2				
"			19	4	"	"	5			5		2	2				
"			20	5	"	"	5			5		2	2				
							~~100~~	~~100~~		~~200~~		~~80~~	~~80~~				
							50			50		20	20				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 19.4 Mills	State Tax on Non-Homestead 5.81 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
													6													
													7													
													8													
													9													
													10													
2					28	01	29						11											29		32
2					28	01	29						12											29		32
2					28	01	29						13											29		32
2					28	01	29						14											29		32
2					28	01	29						15											29		32
2					28	01	29						16	PAID IN FULL	APR 4 1939											
2					28	01	29						17	PAID IN FULL	APR 4 1939											
2					28	01	29						18	PAID IN FULL	APR 4 1939	2971		145								
2					28	01	29						19	PAID IN FULL	APR 4 1939											
2					28	01	29						20	PAID IN FULL	APR 4 1939											
30					280	10	290																			

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

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

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

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

In Whose Name Assessed	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead (Dollars) Mills	$ cts.	State Tax on Non-Homestead (Dollars) Mills	$ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.
Bena Townsite Co.	2					78	01								29
"	2					78	01								29
"	2					78	01								29
"	2					78	01								29
"	2					78	01								29
"	2					78	01								29
"	2					78	01								29
State of Minnesota															
"															
"															
"															
"															
"															
"															
"															
"															
"															
"															
"															
"															
"															
"															
	14					196	07								203

In Whose Name Assessed	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections to First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
Bena Townsite Co.	1 PAID IN FULL		APR 4	1939											
"	2 PAID IN FULL		APR 4	1939											
"	3 PAID IN FULL		APR 4	1939											
"	4 PAID IN FULL		APR 4	1939	2516		203								
"	5 PAID IN FULL		APR 4	1939											
"	6 PAID IN FULL		APR 4	1939											
"	7 PAID IN FULL		APR 4	1939											
State of Minnesota	8														
"	9														
"	10														
"	11														
"	12														
"	13														
"	14														
"	15														
"	16														
"	17														
"	18														
"	19														
"	20														

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Include Homestead	Assessor's Valuation: True and Full Value of Lands, Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and all 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 $4000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota			1	28			~~2~~			~~4~~		~~2~~	~~2~~				
"			2	2			~~2~~			~~4~~		~~2~~	~~2~~				
"			3	3			~~2~~			~~4~~		~~2~~	~~2~~				
"			4	4			~~2~~			~~4~~		~~2~~	~~2~~				
"			5	5			~~2~~			~~4~~		~~2~~	~~2~~				
"			6	6			~~2~~			~~4~~		~~2~~	~~2~~				
"			7	7			~~2~~			~~4~~		~~2~~	~~2~~				
"			8	8			~~2~~			~~4~~		~~2~~	~~2~~				
"			9	9			~~2~~			~~4~~		~~2~~	~~2~~				
"			10	10			~~2~~			~~4~~		~~2~~	~~2~~				
"			11	11			~~2~~			~~4~~		~~2~~	~~2~~				
"			12	12			~~2~~			~~4~~		~~2~~	~~2~~				
"			13	13			~~2~~			~~4~~		~~2~~	~~2~~				
"			14	14			~~2~~			~~4~~		~~2~~	~~2~~				
"			15	15			~~2~~			~~4~~		~~2~~	~~2~~				
Lee McLaughlin			16	16			~~2~~			~~4~~		~~2~~	~~2~~				
"			17	17			~~5~~	110		~~115~~		~~46~~	~~46~~				SOLD FOR TAXES
State of Minnesota			18	18			~~5~~			5		2	2				SOLD FOR TAXES
"			19	19			~~2~~			~~4~~		~~2~~	~~2~~				
			20														
							~~20~~ 10	110		~~205~~ 170		~~82~~ 48	~~82~~ 48				

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

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate House-stead	Assessor's Valuation: True and Full Value of Lands (Exclusive of Structures, Improvements and Machinery)	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements and Machinery)	Assessed Value of Homesteads on to Same at 25 per cent, Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Equalized Values: Total (Assessed Value as Equalized by the Board of Review)	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota			1	20 28		No.	~~40~~			~~40~~		~~40~~	~~40~~				
"			2	21		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			3	22		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			4	23		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			5	24		"	~~40~~			~~40~~		~~40~~	~~40~~				
Bena Township Co	Treasurer of Bena		6	Government Meandering		"	5			5		2	2				
"	"		7	3		"	5			5		2	2				
"	"		8	3		"	5			5		2	2				
"	"		9	4		"	5			5		2	2				
"	"		10	5		"	5			5		2	2				
"	"		11	6		"	5			5		2	2				
Annie Ballfeather			12	7		"	5	10		~~95~~		~~38~~ 2	~~38~~ 2				SOLD FOR TAXES
State of Minnesota			13	8		"	5			5		7	7				
"			14	9		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			15	10		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			16	11		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			17	12		"	~~40~~			~~40~~		~~40~~	~~40~~				
"			18	13		"	~~40~~	~~40~~		~~80~~		~~40~~	~~40~~				
"			19	14		"	~~40~~			~~40~~		~~40~~	~~40~~				
			20														
							~~45~~ 40	~~90~~ 90		~~225~~ 120		~~45~~ 57	~~45~~ 57				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 37 Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1938	June Settlement 1938	Penalty	November Settlement 1938	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
													1													
													2													
													3													
													4													
													5													
2					38	01						29	6	PAID IN FULL	APR 4 1939											
2					38	01						29	7	PAID IN FULL	APR 4 1939											
2					38	01						29	8	PAID IN FULL	APR 4 1939		28	24								
2					38	01						29	9	PAID IN FULL	APR 4 1939											
2					38	01						29	10	PAID IN FULL	APR 4 1939											
2					38	01						29	11	PAID IN FULL	APR 4 1939											
38					538	22						550	12											550		
2					27	02						29	13											29		
													14													
													15													
													16													
													17													
													18													
													19													
													20													
52					723	30						753														

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

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

		Description of Property					Assessor's Valuation							Equalized Values																															
In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	True and Full Value of Lands (Exclusive of Structures and Improvements)	Structures & Improvements: True and Full Value of Buildings and other Structures	Structures & Improvements: True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands (including all Structures, Improvements, and Machinery)	Assessed Value of Homesteads up to Same at Value not Over Class 3C	Assessed Value of Homesteads at 40 per cent Class 4	Total Assessed Value of Lands (including all Structures, Improvements and Machinery)	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collection to Plat Monday in January 1940	Penalty	Delinquent on Plat Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	..... Mills	..... Mills	..... Mills					$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
State of Minnesota		1	15	29																																										
"		2	16																																											
"		3	17																																											
"		4	18																																											
"		5	19																																											
"		6	20																																											
"		7	21																																											
"		8	22																																											
"		9	23																																											
"		10	24																																											
"		11	1	30																																										
"		12	2																																											
"		13	3																																											
"		14	4																																											
"		15	5																																											
"		16	6																																											
"		17	7																																											
"		18	8																																											
"		19	9																																											
		20																																												

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Bldgs. and other Structures (Dollars)	True and Full Value of Machinery Assessed as Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Assessed Value of Homesteads up to Annual 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by Tax Court by Township Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Pine Township Co.	Bestof & Lind	Garnet Flemming	10	30	Homes	no	5			5		2	2				
"			2		"	"	5			5		2	2				
"			3		"	"	5			5		2	2				
"			4		"	"	5			5		2	2				
"			5		"	"	5			5		2	2				
"			6		"	"	5			5		2	2				
"			7		"	"	5			5		2	2				
"			8		"	"	5			5		2	2				
"	Floyd E. Cogley		9		"	"	5			5		2	2				
"	"		10		"	"	5			5		2	2				
"	"		11		"	"	5			5		2	2				
"	"		12		"	"	5			5		2	2				
"	"		13		"	"	5			5		2	2				
State of Minnesota			14		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			15		"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			16	131	"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			17	2	"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			18	3	"	"	~~5~~			~~5~~		~~2~~	~~2~~				
"			19	4	"	"	~~5~~			~~5~~		~~2~~	~~2~~				
			20														
							~~40~~			~~40~~		~~24~~	~~24~~				
							65			65		26	26				

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

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead (Exemption)	State Tax on Non-Homestead	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid?	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
2					28	01						29	1	PAID IN FULL	APR 4 1939											
2					28	01						29	2	PAID IN FULL	APR 4 1939											
2					28	01						29	3	PAID IN FULL	APR 4 1939	2870		174								
2					28	01						29	4	PAID IN FULL	APR 4 1939											
2					28	01						29	5	PAID IN FULL	APR 4 1939											
2					28	01						29	6	PAID IN FULL	APR 4 1939											
2					28	01						29	7	PAID IN FULL	APR 4 1939	2871		58								
2					28	01						29	8	PAID IN FULL	APR 4 1939											
2					28	01						29	9	PAID IN FULL	APR 4 1939											
2					28	01						29	10	PAID IN FULL	APR 4 1939											
2					27	07						29	11	PAID IN FULL	APR 4 1939	2871		145								
2					27	07						29	12	PAID IN FULL	APR 4 1939											
2					27	07						29	13	PAID IN FULL	APR 4 1939											
													14													
													15													
													16													
													17													
													18													
													19													
													20													
26					361	16						377														

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

Platted Real Estate Assessed Is 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, Assessed at 25 Per Cent, Class 3C; Remainder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Description of Property: Lot	Description of Property: Block	No. School District	Indicate Home stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Build-ings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, Buildings, Improvements and Machinery (Dollars)	Assessed Value of Homestead on Improvements, Class 3C (Dollars)	Assessed Value of Homestead on Lands, Class 3C (Dollars)	Assessed Value of Remainder of Lands, Class 4 (Dollars)	Total Assessed Value of all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.	Lloyd E. Copley		1	5 31		No	15			15			6	6				
"	"		2	6		"	15			15			6	6				
"	"		3	7		"	15			15			6	6				
"	"		4	8		"	15			15			6	6				
"	"		5	9		"	15			15			6	6				
"	"		6	10		"	15			15			6	6				
Yola D. Canty (Bena)			7	11		Yes	15	122		137	34 ~~37~~			34 ~~37~~				
Bena Townsite Co.	Lloyd E. Copley		8	12		No	15			15			6	6				
"			9	13		"	10			10			4	4				
"			10	14		"	10			10			4	4				
"			11	15		"	10			10			4	4				
"			12	16		"	10			10			4	4				
"			13	17		"	10			10			4	4				
"			14	18		"	10			10			4	4				
"			15	19		"	10			10			4	4				
"			16	20		"	10			10			4	4				
"			17	21		"	10			10			4	4				
"			18	22		"	15			15			6	6				
"			19	23		"	15			15			6	6				
"			20	24		"	15			15			6	6				
							255	122		377	~~37~~ 34		96	130				

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead 18½ Mills	State Tax on Non-Homestead 4½ Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1930	June Settlement 1929	Penalty	November Settlement 1930	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Year Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
6					83	04						87	1	PAID IN FULL	APR 4 1939											
6					83	04						87	2	PAID IN FULL	APR 4 1939											
6					83	04						87	3	PAID IN FULL	APR 4 1939	2370		522								
6					83	04						87	4	PAID IN FULL	APR 4 1939											
6					83	04						87	5	PAID IN FULL	APR 4 1939											
6					83	04						87	6	PAID IN FULL	APR 4 1939											
34					472							472												472		572
6					83	04						87	8	PAID IN FULL	APR 4 1939											
4					56	02						58	9	PAID IN FULL	APR 4 1939											
4					56	02						58	10	PAID IN FULL	APR 4 1939											
4					56	02						58	11	PAID IN FULL	APR 4 1939											
4					56	02						58	12	PAID IN FULL	APR 4 1939											
4					56	02						58	13	PAID IN FULL	APR 4 1939											
4					56	02						58	14	PAID IN FULL	APR 4 1939	2370		870								
4					56	02						58	15	PAID IN FULL	APR 4 1939											
4					56	02						58	16	PAID IN FULL	APR 4 1939											
4					56	02						58	17	PAID IN FULL	APR 4 1939											
6					83	04						87	18	PAID IN FULL	APR 4 1939											
6					83	04						87	19	PAID IN FULL	APR 4 1939											
6					83	04						87	20	PAID IN FULL	APR 4 1939											
130					1806	58						1864														

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

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

		Description of Property: Subdivision	Lot	Block	No. School District	Indicate House-stead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements	Structures & Improvements: True and Full Value of Lands and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands, Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4000 at 25 per cent, Class 3C	Assessed Value of Remainder at 40 per cent, Class 4	Total Assessed Value of Lands, Structures, Improvements and Machinery	Equalized Values: Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by District Board	Total Assessed Value as Equalized by the County Tax Commission	Sold for Taxes
							Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
State of Minnesota	1	All of Block		85		No	~~440~~			~~440~~		~~440~~	~~440~~				
Julius Witkofsky	2	All of Blk 2 of Ry Addition		86		Yes	50	200		250	63		63				
"	3		15	86		No	5			5		2	2				
"	4		16	86		"	5			5		2	2				
~~Bena Township Co~~ Louis Fort	5	All Lying N of Ry of		86		"	10			10		4	4				
"	6			91		"	120			120		48	48				
"	7			92		"	100			100		40	40				
"	8			93		"	120			120		48	48				
"	9			94		"	50			50		20	20				
"	10			99		"	50			50		20	20				
State of Minnesota	11		1	100		"	~~4~~	~~64~~		~~68~~		~~28~~	~~28~~				
"	12		2			"	~~4~~	~~24~~		~~28~~		~~28~~	~~28~~				
"	13		3			"	~~4~~			~~4~~		~~4~~	~~4~~				
"	14		4			"	~~4~~			~~4~~		~~4~~	~~4~~				
"	15		5			"	~~4~~			~~4~~		~~4~~	~~4~~				
"	16		6			"	~~4~~			~~4~~		~~4~~	~~4~~				
"	17		7			"	~~4~~			~~4~~		~~4~~	~~4~~				
"	18		8			"	~~4~~			~~4~~		~~4~~	~~4~~				
	19																
	20																
							~~510~~ 510	~~200~~ 200		~~710~~ 710	63	~~184~~ 184	~~247~~ 247				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead 31.8 Mills	Rate and Tax on Non-Homestead ..... Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections to First Monday in January 1940	Penalty	Delinquent on First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1																										
2														2nd Half Paid	SEP 30 1939											
3	63					875							875	1st Half Paid	AUG 2 1939											
4	2					28	01						29	2nd Half Paid	SEP 30 1939	7102				4.56						
5	2					28	01						29	1st Half Paid	AUG 2 1939					4.77	2.4					
6	4					55	07						57	2nd Half Paid	OCT 28 1939											
7	48					667	28						695	1st Half Paid	APR 5 1939											
8	40					556	23						579	2nd Half Paid	OCT 28 1939											
9	48					667	28						695	1st Half Paid	APR 5 1939											
10	20					278	12						290	2nd Half Paid	OCT 28 1939											
11	20					278	12						290	1st Half Paid	APR 5 1939											
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
	247					3183	107						3539													

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

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

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

		Description of Property: Subdivision	Lot	Block	No. School District	Indicate House Stead	Assessor's Valuation: True and Full Value of Lands Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Assessed 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 Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Values as Equalized by the Board of Review (Dollars)	Total Assessed Values as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Township Co. Louis Kert	1	E½ of	100			NO	25			25		10	10				
" "	2	S100' of W½ of	100			"	25			25		10	10				
State of Minnesota	3	N100' of W½ of	101			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	4	E½ of	101			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	5		5			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	6		6			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	7		7			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	8		8			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	9		9			"	~~25~~	~~25~~		~~50~~		~~10~~	~~10~~				
"	10		10			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	11		11			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	12		12			"	~~25~~			~~25~~		~~10~~	~~10~~				
"	13		102														
	14																
	15																
	16																
	17																
	18																
	19																
	20																
Grand Total							~~250~~ 50	~~50~~		~~300~~ 50		~~40~~ 70	~~40~~ 70				

	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption 19.4 Mills	State Tax on Non-Homestead 5.1 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	10					139 06							145
	10					139 06							145
	20					278 12							290
G.T.	7338					10967	1686						103653

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939	June Settlement 1939	Penalty	November Settlement 1939	Penalty	Collections in First Monday in January 1940	Penalty	Delinquent in First Monday in January 1940	Penalty	Total Delinquent Tax and Penalty
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	2nd Half Paid 1st Half Paid	OCT 24 1938 APR 5 1939	23666		145		145						
2	2nd Half Paid 1st Half Paid	OCT 24 1938 APR 5 1939	23510		145								
3													
4													
5													
6													
7													
8													
9													
10													
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18													
19													
20													

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

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Personally Attached to Real Estate (Dollars)	Total True and Full Value of Lands including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to Exempt 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value Equalized by the Board of Review (Dollars)	Total Assessed Value Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Bens Oil Co	Lease No 3415						4										
2	Best Foster Oil Co	Lease No 3483						10										
3	Frank Kneafle	Lease No 3387						32										
4	Red Lynes Sinclair Co	Lease No 3104						3										
5																		
6																		
7																		
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9																		
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	Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption $ cts.	State Tax on Non-Homestead $ cts.	Total General Tax $ cts.	Special Taxes: Ditch No. ..... $ cts.	Ditch No. ..... $ cts.	..... $ cts.	..... $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1939 $ cts.	June Settlement 1939 $ cts.	Penalty $ cts.	November Settlement 1939 $ cts.	Penalty $ cts.	Collections in First Monday in January 1940 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1940 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
1	7					98	01						29	1	PAID IN FULL	AUG 4 - 1939	7665				29 01							
2	4					56	07						57	2	PAID IN FULL	JUL 24 1939	7433				57							
3	10					139	06						145	3													145 Added	
4	1					14							14	4													14	
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														

UNPLATTED

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

FORM 6

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

	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS									
			True and Full Value of Buildings and other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
	Acres 100ths	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1	154.76	~~775~~ ~~330~~	1673 ~~1295~~		1845 ~~1747~~ ~~1515~~	261 ~~246~~ ~~215~~	188 ~~174~~ ~~150~~	470 ~~420~~ ~~365~~		455		
" " " " " 2	15.14	46	85 ~~70~~		131 ~~120~~	24 ~~19~~	8	29		39		
TOTAL	169.90	~~440~~ 318	~~1755~~ 1705		~~1735~~ ~~1865~~ 2023	~~285~~ ~~245~~ 288	~~197~~ ~~197~~ 196	~~482~~ ~~442~~ 447		494		

UNPLATTED

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

FORM 6

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

	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33⅓ per cent Class 3	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
	Acres 100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page												
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PLATTED

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

FORM 6½

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

	Number of Acres of Land Assessed	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS			REMARKS
		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C	Assessed Value of Remainder at 40 per cent Class 4	Total Assessed Value of Lands Including All Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review	Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission	
	Acres 100ths	Dollars	True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Footings Brought Forward from Page 1		800	3447		4247	1029	60	1087				
" " " " " 2		450	1185		1635	408	—	408				
" " " " " 3												
" " " " " 4		250	711		961		384	384				
" " " " " 5		250	1032		1282	296	44	340				
" " " " " 6		775	1076		1751	311	8	319				
" " " " " 7		365	—		365	35	98	133				
" " " " " 8		375	2879		3254	672	204	876				
" " " " " 9		795	459		754	165	36	201				
" " " " " 10		410	1650		2060	497	24	521				
" " " " " 11		335	1455		1790	335	178	513				
" " " " " 12		160	587		747	82	169	251				
" " " " " 13		190	199		389	58	64	122				
" " " " " 14		100	323		423		169	169				
" " " " " 15		236	734		969	128	183	311				
" " " " " 16		230	797		1027	213	70	283				
" " " " " 17		285	775		1060	112	246	358				
" " " " " 18		90			90	8	24	32				
" " " " " 19		135	—		135		54	54				
TOTAL		~~1055~~	~~9146~~		~~2388~~	~~4337~~	~~2484~~	~~6823~~				

PLATTED

FORM 61c

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

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

	Number of Acres of Land Assessed (Acres 100ths)	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page 20		740			480		197	197				
" " " " " 21		~~235~~ 135	240 ~~105~~		~~240~~ 240		~~96~~ 96	~~96~~ 96				
" " " " " 22		90	245		335		134	134				
" " " " " 23		~~140~~ 50	~~220~~		~~220~~ 50		~~88~~ 20	~~88~~ 20				
" " " " " 24		35			35		14	14				
" " " " " 25		~~120~~ 10	110		~~110~~ 120		~~44~~ 48	~~44~~ 48				
" " " " " 26		40	90		130		52	52				
" " " " " 27		~~60~~	0		~~0~~		~~24~~	~~24~~				
" " " " " 28		65			65		26	26				
" " " " " 29		255	122		377	34	96	130				
" " " " " 30		~~610~~ 510	~~700~~ 200		~~710~~ 710	63	~~184~~ 184	~~247~~ 247				
" " " " " 31		~~50~~ 50	~~20~~		~~50~~ 50		~~20~~ 20	~~20~~ 20				
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" " " " "												
		~~2315~~ 6610	~~1913~~ 18371		~~[illegible]~~ 24981	~~26~~ 441	~~1466~~ 2897	~~1554~~ 2938				

PLATTED

FORM 61c

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

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

	Number of Acres of Land Assessed (Acres 100ths)	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Footings Brought Forward from Page												
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