ASSESSMENT & TAX LIST

Vil. of Bema

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

Cass County, Minn., April 27, 1939

Gerald Seaton 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 1939, 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.

L. Peterson

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION.

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

WHEN LISTED AND ASSESSED.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 2003. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

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

Chap. 306, Laws 1925. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs outside the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated.

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

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

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

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

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

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

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

Sec. 2033. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

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

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

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

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

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

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

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

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

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

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

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

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

Vill of Bena

Village of Bena - Unorg. Sch. District

INDEX TO SECTIONS

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

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, 1939.

FORM 1 [illegible]

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Sec.	Twp.	Range	No. of Acres of Trees	Were Trees Originally Planted not less than 8 rods apart each way	Have the Trees been kept in a Healthy Condition by replacing dead trees with same kind 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 ..... *1939.*

..... *Assessor.*

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.

Assessor's Return of Taxable Real Property in the ..... of ....., County of ....., Minn., for the Year 1939.

FORM 3½ WILLIS-EATS COMPANY, MINNEAPOLIS

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent Class 3C.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead	ASSESSOR'S VALUATIONS: True and Full Value of Lands Including all 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 Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25% Class 3B, 25% Class 3C (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3, 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)

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 1939.*

Witness my hand and official seal this 31 *day of* December *1939.*

L. C. Peterson
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, 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 1939, as specified above, and amounting to* $1264.74 *Twelve hundred sixty four and 74/100 DOLLARS*

W. T. McKeown
M. E. M.
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

January 6 *1941.*

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 1939, 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
M. M.
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6 *1941*

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Village *of* Bena *in said County, for the year 1939, 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)

L. C. Peterson
County Auditor

Assessor's Ret

FORM 34 WILLIS-DAYE COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Village of Bena

RATES AND TAXES

Cass County, State of Minnesota.

1933 / 1934 / 1935 / 1936 / 1937 / 1938

No. School District	Valuation of Money and Credits	VALUATION BY SCHOOL DISTRICTS					RATE OF STATE TAXES				RATE OF COUNTY TAXES								RATE OF TOWN, CITY OR VILLAGE TAXES							
	Dollars	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	State Rev. Mills	State Sch'l Mills	Textbook & Rev. Fund Mills	Total Rate of State Tax Mills	Co. Rev. Mills	Co. R.&B. Mills	Co. Poor Mills	Co. Road and Int. Mills	Old Age Assist. Mills	Mills	Mills	Mills	Total Rate of County Tax Mills	Town R.&B. Mills	Town 1 Mill Drag. Mills	Town State Loan Mills	Town Bldg. Mills	Fire Patrol Mills	Mills	Mills	Total Rate of Town, City or Village Tax Mills
Un.	2240		484	7046	1175	8695	1.10	1.75	.34 / .37 / .363	6.37 / 3.63	7.213	1.49	1.911	1.283	1.457				7.34								20

No. School District	RATE OF SCHOOL TAXES									TAXES LEVIED												
	Local 1 Mill Mills	Special Mills	Sch'l State Loan Mills	Def. Mills	Bldg. Mills	Mills	Mills	Total Rate of Sch'l Tax Mills	Total Rate of All Taxes Mills	LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	Def.	Bldg	State Loan	Total School Tax	ALL OTHER TAXES: FUNDS	Rate	AMOUNTS
1.	15.	5.	5.	5.5				31.5	1933	49	216	247	247	247	1510	State Revenue		431
1.	20.	5.	5.	5.5				46.5	1934	817	2413	4085	4249	4085	37749	State School		487
																Teachers' Insurance and Retirement Fund		133
																Add Mess H.		1451
																"		1433
																H		1719
																County Revenue		19197
																County Road and Bridge		1463
																County Poor		16540
																County Road and Interest		13578
																County Old Age Assistance		17871
																Town Revenue		17310
																Town Road and Bridge		
																Town 1 Mill Dragging		
																Town State Loan		
																Town Building		
																Town Fire Patrol		
																School Local 1 Mill		865
																School Special		2739
																School State Loan		4327
																School Deficiency		4327
																School Bldg.		4501
																Money and Credits		677
																TOTAL		126479

Total No. forms ..... Total Levy, $ 126479 Book Footings, $ 126479

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 the Village of Bena in said County, property in the ..... for the year A. D. 1938.

The general rates of taxation and totals of the several Tax Funds levied thereon for the year A. D. 1938.

Witness my hand and official seal this 31 day of December A. D. 1938

L. C. Peterson County Auditor

SEAL

Assessor's Ret

FORM 314 WILLIS-GAYLE COMPANY, MINNEAPOLIS

NAME OF OWNER

Collection of Taxes of 1939, Village of Bena, Cass County, Minnesota.

FUNDS	March Settlement 19..0	June Settlement 1940	Nov. Settlement 19....	Am't Collected from Nov. 19.. to First Monday in Jan. 19....	ABATEMENTS	Total Coll. and Abatements	BALANCE UNCOLLECTED	ADDITIONS	TOTAL LEVY
State Revenue	354	675							
State Special	359	387							
Teachers' Ins. and Ret. Fund									
County Revenue	2165	4121							
County Road and Bridge	165	314							
County Poor	1863	3551							
County Bond and Interest	1523	2904							
County Old Age Assistance	1451	2763							
Town Revenue	1952	3716							
Town Road and Bridge									
Town 1 Mill Dragging									
Town State Loan									
Town Building									
Town Fire Patrol									
School Local 1 Mill	98	185							
School Special	2978	5683							
State Loan School	458	938							
School Old Emergency	488	928							
School Building	507	966							
Money and Credits	172								
TOTALS	15217	26921							

SCHOOL DISTRICTS	MARCH SETTLEMENT Local 1 Mill	Special	Total	JUNE SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER SETTLEMENT Local 1 Mill	Special	Total	FORFEITED SETTLEMENT Local 1 Mill	Special	Total	NOVEMBER TO JANUARY Local 1 Mill	Special	Total	Total Collected	Balance Unc
School District No. 111	98	2978	4588	45 09	185	5683											
" " " Old	507		4588		966												
" " "																	
" " "																	
" " "																	
" " "																	
" " "																	
TOTALS	605	2978	9176	45 09	1151	5683											

Form 4 C Allen-Davis Company, Minneapolis

Assessment Roll and Tax List of Unplatted Real Property in the Village of Pina, Cass County, Minnesota, for Taxes for the Year 1939.

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

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	Hdths	Sec. 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 (Personal) Attached to Real Estate (Dollars)	True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized 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	G. E. Demuy		SW¼ NW¼ (less platted portion)	26	145	28	31	50	Uni	no											SOLD FOR TAXES
2	~~State of Minnesota~~	Clyde Showalter	NW¼ SW¼ " " " (less 4.3 acres)							"											
3	James Costello		SW¼ SW¼ (less 9.1 acres)				32	17		"											SOLD FOR TAXES
4	Emily Costello		300' x 699' of SW¼ SW¼				4	83		"											SOLD FOR TAXES
5	Julius Witkopsky		2.2 acres of NW¼ SW¼				2	20		"											
6	"		3 acres of SW¼ SW¼				3			"											
7	Great Northern Ry. Co.		2.10 acres of NW¼ SW¼ (Mud Lake Station Grounds)				Exempt			"											
8	Cass C. Road		1.25 acres of SW¼ SW¼				"			"											
9	Samuel Procopio		NE¼ NE¼ less platted portion (less 5.7 acres)	34	145	28	7	90		yes											
10	State of Minnesota		S½ NE¼ less platted land (3 acres less 1/2 of 8 acres)							no											
11	John A. Maxwell		10 acres of NW¼ NE¼				10			"											
12	Sam Procopio		2 acres of NE¼ NE¼				2			yes											
13	"	A. Peterson	3.3 acres of NW¼ NE¼ (less 1 acre)				3	30		"											
14	"		32.2 acres of S½ NE¼ (less 1 acre)				32	20		"											
15	"		3.7 acres of NE¼ NE¼				3	70		"											
16	"		6.10 acres of S½ NE¼				6	10		"											
17	"		6 acres of S½ NE¼				6			"											
18	"		Part of NW¼ NE¼ (less ½ acre)				8	36		"											
19	A. Peterson		About 1.5 ac. of NW¼ NE¼	34	145	28	1	50		no											SOLD FOR TAXES
20																					
							154	76													

Cass County, Minnesota, for Taxes for the Year 1939.

	Valuations by School Districts as Equalized by Tax Commission: District No. 2A, Rate 22.8 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections in First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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	76					975	48						1023	1	PAID IN FULL	JUL 1 5 1940	7478				1023	20					
2																											
3	10					128	06						134		2nd Half Paid	NOV 13 1940	13895										
4	80					1027	51						1078	4	1st Half Paid	June 29 1940	7128		539		539						
5	2					26	01						27	5	PAID IN FULL	SEP 24 1940											
6	2					26	01						27	6	PAID IN FULL	SEP 24 1940	8217				54						
7														7													
8														8													
9	7					90							90	9	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940	$365 3735		45		45						
10														10													
11	10					128	06						134	11	PAID IN FULL	MAY 20 1940	4341		134								
12	1					13							13	12	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940											
13	156					2002							2002	13	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940											
14	13					167							167	14	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940											
15	2					26							26	15	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940	$365 3735		17 13		17 13						
16	86					1103							11 03	16	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940											
17	4					51							51	17	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940											
18	5					64							64	18	2nd Half Paid 1st Half Paid	OCT 3 1940 MAY 6 1940											
19	1					13	01						14	19													
20														20													
	455					5839	114						5953														

Form 4 C

Assessment Roll and Tax List of Unplatted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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 $4000, Assessable at 20 per Cent, Class 3B; Remainder at 33⅓ Per Cent, Class 3.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land: Acres	100ths	Indicate Homestead	No. School District	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 20 per cent Class 3B (Dollars)	Assessed Value of Remainder at 33⅓ per cent Class 3 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 123.46 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.05 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	John A. Maxwell		NW¼ NE¼ less platted portion	34	145	28	8	19	No	no												8					103	05						108	PAID IN FULL	MAY 20 1940	4341		108									
2			(Less 13.3 ac. & less 8.34 ac.)																																													
3	Lillian B. Mathews		490' x 622.33' of S½ NE¼				7			yes											SOLD FOR TAXES	21					269							269															
4																																																	
5																																																	
6																																																	
7																																																	
8																																																	
9																																																	
10																																																	
11																																																	
12																																																	
13																																																	
14																																																	
15																																																	
16																																																	
17																																																	
18																																																	
19																																																	
20																																																	
							15	14																																									
			Grand Total –				169	90														29					372	05						377															
																						484					6211	119						6330															

Form 3 C BUSINESS PRINTERS, MINNEAPOLIS

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 1939.

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 Land Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Structures and Other Structures (Dollars)	True and Full Value of Machinery (Attributed only to Real Estate) (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Thomas Sheehy		1	1	1		Un.	Yes											
"		2	2				"											
"		3	3				"											
"		4	4				"											
"		5	5				"											
"		6	6				"											
"		7	7				"											
"		8	8				"											
N.W. District of the Christian Missionary Alliance		9	Exempt	9														
" "		10	"	10														
State of Minnesota		11		11														
"		12		12														
Edwin L. Hawkinson		13		1	2		Yes											
"		14		2			"											
"		15		3			"											
"		16		4			"											
"		17		5			"											
Mrs. Mary L. Quinn	Maurice J. Hodgins	18		6			No											
"	"	19		7			"											
"	"	20		8			"											

Valuations by School Districts as Equalized by Tax Commission: District No. Un, Rate 42.8 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
362					5188							5188	1	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
13					186							186	2	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
13					186							186	3	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
13					186							186	4	2nd Half Paid	NOV 14 1940	10224												
														1st Half Paid	JUN 27 1940	10463			3589		3582							
13					186							186	5	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
48					688							688	6	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
13					186							186	7	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
25					358							358	8	2nd Half Paid	NOV 14 1940													
														1st Half Paid	JUN 27 1940													
													9															
													10															
													11															
													12															
92					1318							1318	13	PAID IN FULL	MAY 29 1940													
13					187							187	14	PAID IN FULL	MAY 29 1940													
13					187							187	15	PAID IN FULL	MAY 29 1940	4799			40.48									
151					2164							2164	16	PAID IN FULL	MAY 29 1940													
13					187							187	17	PAID IN FULL	MAY 29 1940													
20					287	13						300	18	PAID IN FULL	MAY 8 1940													
20					287	13						300	19	PAID IN FULL	MAY 8 1940	4246			9.00									
20					287	13						300	20	PAID IN FULL	MAY 8 1940													
842					12068	39						12107																

Form 3 C

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

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

Cass County, Minnesota, for Taxes for the Year 1939.

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 Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $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
Isabelle Jones		1	9	2		Un.	yes											
State of Minnesota		2	10															
J. E. Johnston	R. W. Wolfert	3	11				"											SOLD FOR TAXES
"		4	12				"											SOLD FOR TAXES
Mrs. Rose McFarland		5	13				"											SOLD FOR TAXES
"		6	14				"											SOLD FOR TAXES
"		7	15				"											SOLD FOR TAXES
"		8	16				"											
"		9	17				"											SOLD FOR TAXES
"		10	18				"											SOLD FOR TAXES
"		11	19				"											SOLD FOR TAXES
"		12	20				"											SOLD FOR TAXES
"		13	21				"											SOLD FOR TAXES
"		14	22				"											SOLD FOR TAXES
"		15	23				"											SOLD FOR TAXES
"		16	24				"											SOLD FOR TAXES
School		17	1	3	Exempt													
"		18	2															
"		19	3															
"		20	4															

Valuations by School Districts as Equalized by Tax Commission: District No. 461 Rate 43.37 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent as First Monday in January 1941	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					15 05							15 05	PAID IN FULL	OCT 23 1940	8765				15 05	3					
13					186							186											186		201
148					2121							2121											2121		2291
6					86							86													
6					86							86													
6					86							86													
76					1089							1089											1089		1176
6					86							86													
6					86							86													
6					86							86													
6					86							86													
6					86							86													
6					86							86													
6					86							86													
6					86							86													
408					5847							5847													

Form 5 C 84,000-5-6-7-8 COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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: Structures & Improvements: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures and Improvements and Machinery (Dollars)	Assessed Value of Homesteads Assessable 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 County 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
School		1	5	3	Exempt													
"		2	6															
"		3	7															
"		4	8															
"		5	9															
"		6	10															
"		7	11															
"		8	12															
"		9	13															
"		10	14															
"		11	15															
"		12	16															
"		13	17															
"		14	18															
"		15	19															
"		16	20															
"		17	21															
"		18	22															
		19																
		20																

	Valuations by School Districts as Equalized by 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 ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
														1														
														2														
														3														
														4														
														5														
														6														
														7														
														8														
														9														
														10														
														11														
														12														
														13														
														14														
														15														
														16														
														17														
														18														
														19														
														20														

Form 5 C Gallup-Davis Company, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Marietta Williams & Nelly M. Billstein		1	1	4		Uni.	no											
"	"	2	2				"											
"	"	3	3				"											
"	"	4	4				"											
"	"	5	5				"											
"	"	6	6				"											
"	"	7	7				"											
"	"	8	8				"											
"	"	9	9				"											
"	"	10	10				"											
"	"	11	11				"											
"	"	12	12				"											
Hiram N. Labbe		13	13				"											
"		14	14				"											
"		15	15				"											
"		16	16				"											
"		17	17				"											
"		18	18				"											
"		19	19				"											
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. 421 Rate 42.31 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
46					57	03						60	1	PAID IN FULL	APR 22 1940												
46					57	03						60	2	PAID IN FULL	APR 22 1940												
46					57	03						60	3	PAID IN FULL	APR 22 1940												
46					57	03						60	4	PAID IN FULL	APR 22 1940												
46					57	03						60	5	PAID IN FULL	APR 22 1940												
46					57	03						60	6	PAID IN FULL	APR 22 1940												
46					57	03						60	7	PAID IN FULL	APR 22 1940												
46					57	03						60	8	PAID IN FULL	APR 22 1940	3355		3.60									
46					57	03						60	9	PAID IN FULL	APR 22 1940												
240					2594	115						2709	10	PAID IN FULL	APR 22 1940												
46					57	03						60	11	PAID IN FULL	APR 22 1940												
46					57	03						60	12	PAID IN FULL	APR 22 1940												
46					57	03						60	13											60		60	
4					57	03						60	14											60			
4					58	02						60	15											60			
4					58	02						60	16											60			
4					58	02						60	17											60			
4					58	02						60	18											60			
4					58	02						60	19											60			
													20														
~~384~~ 253					3625	164						3789															

Form 3 C BALLARD-DAVIS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Valuation Equalized by the Board of Review (Dollars)	Total Assessed Valuation Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Hiram N. Lakke		1	20	4		Un.	no											
"		2	21				"											
"		3	22				"											
"		4	23				"											
"		5	24				"											
Nenetta Williams + Nelly M. Eitleton		6	1	5			"											
"	"	7	2				"											
"	"	8	3				"											
"	"	9	4				"											
Judson B. Daniels + Leota Daniels		10	5				yes											
"	"	11	6				"											
"	"	12	7				"											
"	"	13	8				"											
"	"	14	9				"											
"	"	15	10				"											
"	"	16	11				"											
"	"	17	12				"											
Thos. + Emma Drumbeater		18	13				"											Sold for Taxes
"	"	19	14				"											Sold for Taxes
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. Un. Rate 143.3 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
4					57	03						60 1											60		60
4					57	03						60 2											60		
4					57	03						60 3											60		
4					57	03						60 4											60		
4					57	03						60 5											60		
4 6					57	02						59 6	PAID IN FULL	APR 22 1940											
4 6					57	02						59 7	PAID IN FULL	APR 22 1940											
4 6					57	02						59 8	PAID IN FULL	APR 22 1940	3356		36								
4 6					57	02						59 9	PAID IN FULL	APR 22 1940											
4					57							57 10	PAID IN FULL	OCT 1 5 1940											
4					58							58 11	PAID IN FULL	OCT 1 5 1940											
4					58							58 12	PAID IN FULL	OCT 1 5 1940											
4					58							58 13	PAID IN FULL	OCT 1 5 1940	8855				3586	36					
4					58							58 14	PAID IN FULL	OCT 1 5 1940											
4					58							58 15	PAID IN FULL	OCT 1 5 1940											
222					3181							3181 16	PAID IN FULL	OCT 1 5 1940											
4					58							58 17	PAID IN FULL	OCT 1 5 1940											
43					616							616 18													
3					43							43 19													
												20													
~~340~~ 337					4758	23						4781													

Form 3 C

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including Structures and 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
James Castillo		1	15	5		Uni	no											
"		2	16				"											
Matt Haladay		3	17				yes											
"		4	18				"											
Allen Hagen	Albin Hagen	5	19				"											
"	"	6	20				"											
"	"	7	21				"											
"	"	8	22				"											
"	"	9	23				"											
"	"	10	24				"											
Mrs. Rose McFarland		11	16				"											SOLD FOR TAXES
"		12	2				"											SOLD FOR TAXES
Jos. Carpenter		13	3				"											SOLD FOR TAXES
"		14	4				"											SOLD FOR TAXES
"		15	5				"											
State of Minnesota	(Contract to Mrs. Grenda Maine)	16	6															SOLD FOR TAXES
"	(" " ")	17	7															SOLD FOR TAXES
"	(Mrs. Grenda Maine)	18	8															
State of Minnesota	(Contract to Mrs. Grenda Maine)	19	9															
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. 41 Rate 148.31 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
4					57	03						60	1	2nd Half Paid NOV 15 1940	12396										
														1st Half Paid June 29 1940	7129		60		60						
4					57	03						60	2	2nd Half Paid NOV 15 1940											
														1st Half Paid June 29 1940											
23					330							330	3	2nd Half Paid NOV 15 1940	12396				186						
														1st Half Paid JUN 29 1940	7129		165								
3					43							43	4	1st Half Paid JUN 29 1940											
3					43							43	5	PAID IN FULL JAN 17 1940											
3					43							43	6	PAID IN FULL JAN 17 1940											
3					43							43	7	PAID IN FULL JAN 17 1940	379	9.47									
3					43							43	8	PAID IN FULL JAN 17 1940											
3					43							43	9	PAID IN FULL JAN 17 1940											
49					702							702	10	PAID IN FULL JAN 17 1940											
6					86							86	11												
131					1877							1877	12												
6					86							86	13	PAID IN FULL NOV 4 1940											
6					86							86	14	PAID IN FULL NOV 4 1940	9655				1204	42					
72					1032							1032	15	PAID IN FULL NOV 4 1940											
												1204	16												
													17												
5					72							72	18	PAID IN FULL MAY 1 1940	9620		72								
													19												
													20												
94					4643	06						4649													
324																									

Form 3 C

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

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

Cass County, Minnesota, for Taxes for the Year 1939.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block	No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 40 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
Bena Townsite Co.		1	10	6	Unc	no											SOLD FOR TAXES
"		2	11			"											SOLD FOR TAXES
State of Minnesota		3	12			"											
Ralph E. Daniels	By Testa M. Daniels	13				"											SOLD FOR TAXES
"	"	14				"											SOLD FOR TAXES
"	"	15				"											SOLD FOR TAXES
"	"	16				yes											
Bena Townsite Co. (J. B. & Testa M. Daniels)		8	17			no											
" " "		9	18			"											
" " "		10	19			"											
Mrs Rose McFarland		11	20			yes											SOLD FOR TAXES
"		12	21			"											SOLD FOR TAXES
"		13	22			"											SOLD FOR TAXES
"		14	23			"											SOLD FOR TAXES
"		15	24			"											SOLD FOR TAXES
Village of Bena	(Community Well)	16	1	7													
"		17	2		Exempt.												
Bena Townsite Co.	(Geo. Erickson)	18	3			no											
" "		19	4			"											
" "		20	5			"											

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 31 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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					143	06						149	1												
10					143	06						149	2												
													3												
8					115	05						120	4	PAID IN FULL OCT 18 1940											
8					115	05						120	5	PAID IN FULL OCT 18 1940											
8					115	05						120	6	PAID IN FULL OCT 18 1940	8856				792	28					
5					72							72	7	PAID IN FULL OCT 18 1940											
8					115	05						120	8	PAID IN FULL OCT 18 1940											
8					115	05						120	9	PAID IN FULL OCT 18 1940											
8					115	05						120	10	PAID IN FULL OCT 18 1940											
5					72							72	11												
5					72							72	12												
5					72							72	13												
5					72							72	14												
5					72							72	15												
													16												
													17												
10					143	06						149	18	PAID IN FULL JUN 4 1940											
10					143	06						149	19	PAID IN FULL JUN 4 1940	5975		447								
10					143	06						149	20	PAID IN FULL JUN 4 1940											
128					1837	60						1897													

Form 3 C BALLARD-BLAKE COMPANY, MINNEAPOLIS

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

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.		1	6	7		Un	no											SOLD FOR TAXES
Geo. E. Erickson		2	7				yes											
"		3	8				"											
Harold F. Harding		4	9				no											
"		5	10				"											
Bena Townsite Co. J. E. Harding		6	11				yes											
"		7	12				"											
Geo. J. Stephens		8	13				"											
"		9	14				"											
"		10	15				"											
~~State of Minnesota~~	Agnes Stephens	11	16				no											
~~State of Minn.~~	John J. Gulen	12	17				"											
State of Minn.		13	18				"											
"		14	19				"											
"	John Stielen	15	20				"											SOLD FOR TAXES
J. E. Johnston	Irene Kurt	16	21				yes											
James D. Middleton	" "	17	22				"											
State of Minnesota	John Stielen	18	23				no											SOLD FOR TAXES
James D. Middleton		19	24				"											SOLD FOR TAXES
		20																

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. ..... Rate 42.37 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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					143	06						149	1													
244					3497							3497	2	PAID IN FULL	JUN 4 1940	5376		3583								
6					86							86	3	PAID IN FULL	JUN 4 1940											
122					1748	78						1826	4	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 14 1940	10097 4219		988		987						
10					143	06						149	5	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 14 1940											
222					3181							3181	6	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 14 1940	10098 4220		1634		1633						
6					86							86	7	2nd Half Paid 1st Half Paid	NOV 1 1940 MAY 14 1940											
76					1089							1089	8	PAID IN FULL	AUG 9 1940											
6					86							86	9	PAID IN FULL	AUG 9 1940	9842				1261	31					
6					86							86	10	PAID IN FULL	AUG 9 1940											
													11													
													12													
													13													
													14													
													15													
100					1433							1433	16	2nd Half Paid 1st Half Paid	SEP 7 1940 MAY 31 1940	10811 4996		760		759						
6					86							86	17	2nd Half Paid 1st Half Paid	SEP 7 1940 MAY 31 1940											
													18													
62					888	39						927	19													
													20													
876					12552	129						12681														

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Pine, Cass County, Minnesota, for Taxes for the Year 1939.

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 Not Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	State of Minnesota			18			Un.												
2	"			2															
3	"			3															
4	"			4															
5	"			5															
6	~~Fred Rason~~ Irvin I. Harding			6				yes											SOLD FOR TAXES
7	" " " "			7				"											SOLD FOR TAXES
8	" " " "			8				"											SOLD FOR TAXES
9	" " " "			9				"											SOLD FOR TAXES
10	Fred Rason			10				"											SOLD FOR TAXES
11	"			11				"											SOLD FOR TAXES
12	"			12				"											SOLD FOR TAXES
13	"			19				"											SOLD FOR TAXES
14	"			2				"											SOLD FOR TAXES
15	M. M. Courman			3				no											
16	"			4				"											
17	"			5				"											
18	"			6				"											
19	"			7				"											
20	"			8				"											

	Valuations by School Districts as Equalized by Tax Commission: District No. Nov. 1939 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 6.2 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent as First Monday in January 1941	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						86							86	2nd Half Paid NOV 11 1940 / 1st Half Paid MAY 14 1940												
7	105					1505							1505	1st Half Paid MAY 14 1940		0098 4320		8.81		8.84						
8	6					86							86	1st Half Paid MAY 14 1940												
9	6					86							86	1st Half Paid MAY 14 1940												
10	6					86							86	PAID IN FULL MAY 20 1940												
11	6					86							86	PAID IN FULL MAY 20 1940												
12	6					86							86	PAID IN FULL MAY 20 1940		4944		6.61								
13	20					286							286	PAID IN FULL MAY 20 1940												
14	4					57							57	PAID IN FULL MAY 20 1940												
15	6					86	04						90											90		97
16	6					86	04						90											90		
17	6					86	04						90											90		
18	6					86	04						90											90		
19	6					86	04						90											90		
20	6					86	04						90											90		
	201					2880	24						2904													

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Pena, Cass County, Minnesota, for Taxes for the Year 1939.

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 Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
M. M. Cowman		1	9	9		Un.	No											
"		2	10				"											
"		3	11				"											
"		4	12				"											
C. E. Dinney		5	1	10			Yes											SOLD FOR TAXES
"		6	2				"											SOLD FOR TAXES
"		7	3				"											SOLD FOR TAXES
"		8	4				"											SOLD FOR TAXES
"		9	5				"											SOLD FOR TAXES
"		10	6				"											SOLD FOR TAXES
"		11	7				"											SOLD FOR TAXES
"		12	8				"											SOLD FOR TAXES
"		13	9				"											SOLD FOR TAXES
"		14	10				"											SOLD FOR TAXES
"		15	11				"											SOLD FOR TAXES
"		16	12				"											SOLD FOR TAXES
Mary A. Lyons		17	13				"											
"		18	14				"											
		19																
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 142.8 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.3 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent as First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
6					86	04						90	1											90		97
6					86	04						90	2											90		
6					86	04						90	3											90		
6					86	04						90	4											90		
6					86							86	5	PAID IN FULL	OCT 25 1940											
6					86							86	6	PAID IN FULL	OCT 25 1940											
6					86							86	7	PAID IN FULL	OCT 25 1940											
6					86							86	8	PAID IN FULL	OCT 25 1940											
6					86							86	9	PAID IN FULL	OCT 25 1940											
321					4600							4600	10	PAID IN FULL	OCT 25 1940	8949				5546						Rec'd
6					86							86	11	PAID IN FULL	OCT 25 1940											
6					86							86	12	PAID IN FULL	OCT 25 1940											
6					86							86	13	PAID IN FULL	OCT 25 1940											
6					86							86	14	PAID IN FULL	OCT 25 1940											
6					86							86	15	PAID IN FULL	OCT 25 1940											
6					86							86	16	PAID IN FULL	OCT 25 1940											
104					1490							1490	17	PAID IN FULL	OCT 17 1940	8419				1546	55					
6					86							86	18	PAID IN FULL	OCT 17 1940											
													19													
													20													
521					7466	16						7483														

Form 5 C

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

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

Cass County, Minnesota, for Taxes for the Year 1939.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
1	Mary A. Lyons			15	10		Un.	Yes											
2	"			16				"											
3	"			17				"											
4	"			18				"											
5	"			19				"											
6	"			20				"											
7	"			21				"											
8	~~State of Minnesota~~	Mrs. Alice Kenny		22				no											
9	—	by		23				"											
10	—	Lyons Bros		24				"											
11	Walter Sulejs			1	11			Yes											SOLD FOR TAXES
12	"			2				"											SOLD FOR TAXES
13	Bena Townsite Co			3				no											SOLD FOR TAXES
14	Walter D. Sulejs			4				"											SOLD FOR TAXES
15	Henry O. Jones			5				Yes											SOLD FOR TAXES
16	Daisy Van Note			6				no											
17	"			7				"											
18	"			8				"											
19	Harry L. Forney			9				"											
20																			

	Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 63 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 63 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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	6					86							86	PAID IN FULL	OCT	17	1940											
2	6					86							86	PAID IN FULL	OCT	17	1940											
3	44					620							630	PAID IN FULL	OCT	17	1940	4913				27 65	97					
4	6					86							86	PAID IN FULL	OCT	17	1940											
5	6					86							86	PAID IN FULL	OCT	17	1940											
6	125					1791							1791	PAID IN FULL	OCT	17	1940											
7																												
8	8					115	05						120	PAID IN FULL	OCT	30	1940											
9	10					143	06						149	PAID IN FULL	OCT	30	1940	9367				2 69	10					
10	10					143	06						149	PAID IN FULL	OCT	17	1940	8916				1 49	05					
11	99					1419							1419													1419		1533
12	5					72							72													72		78
13	8					115	05						120													120		130
14	8					115	05						120													120		130
15	38					545							545													545		587
16	6					86	04						90	Bal. pd. / paid bal.	OCT / MAY	7 / 8	1940 / 1941											
17	144					2064	92						2156	Bal. pd. / paid bal.	OCT / MAY	7 / 8	1940 / 1941	8519 / 4072		12 26		1 00						
18	6					86	04						90	Bal. pd. / paid bal.	OCT / MAY	7 / 8	1940 / 1941											
19	6					86	04						90	PAID IN FULL	NOV	20	1940	10426							90	07		
20																												
	~~513~~ 544					7754	131						7885															

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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 Structures and Other Structures (Dollars)	True and Full Value of Machinery Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Equalized Values: Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Harry A. Fortney		1	10	11		Ulen	No											
Rose McFarland	(Contract to Thomas E. McCabe Jr. Lot 34)	2	11				"											
" " "		3	12				"											
State of Minnesota	Lyons Bros.	4	13				"											
"	(Contract to Mrs. Irene Loach)		14				"											SOLD FOR TAXES
Bena Townsite Co.		6	15				"											SOLD FOR TAXES
"		7	16				"											SOLD FOR TAXES
"		8	17				"											SOLD FOR TAXES
"		9	18				"											SOLD FOR TAXES
State of Minnesota		10	19				"											
"		11	20				"											
"		12	21				"											
"		13	22				"											
"		14	23				"											
"		15	24				"											
Oscar Clubey	Bryce Bruno	16	1	12			Yes											SOLD FOR TAXES
"		17	2				"											SOLD FOR TAXES
"		18	3				"											SOLD FOR TAXES
State of Minnesota		19	4															
Bena Townsite Co.		20	5				No											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 (Dollars)	Rate and Tax Less Homestead Exemption ... Mills ($ cts.)	State Tax on Non-Homestead 6.3 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
	129					1849	82						1931	1	PAID IN FULL	NOV 20 1940	16426						19.31	1.54			
	6					86	04						90	2	PAID IN FULL	JUN 15 1940	5912		1.80								
	6					86	04						90	3	PAID IN FULL	JUN 15 1940											
	6					86	04						90	4	PAID IN FULL	OCT 17 1940	8816				90	03					
														5													
	6					86	04						90	6													
	6					86	04						90	7													
	6					86	04						90	8													
	6					86	04						90	9													
														10													
														11													
														12													
														13													
														14													
														15													
	63					903							903	16											903		975
	15					215							215	17													
	4					57							57	18													
														19													
	4					57	03						60	20													
	~~251~~ 247					3683	113						3796														

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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. of School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.		1 Allen Grauman	6	12		Un.	yes											SOLD FOR TAXES
"		2	7				"											SOLD FOR TAXES
"		3	8				"											SOLD FOR TAXES
"		4	9				no											SOLD FOR TAXES
"		5	10				"											SOLD FOR TAXES
"		6	11				"											SOLD FOR TAXES
"		7	12				"											SOLD FOR TAXES
"		8	13				"											SOLD FOR TAXES
"		9	14				"											SOLD FOR TAXES
"		10	15				"											SOLD FOR TAXES
"		11	16				"											SOLD FOR TAXES
"		12	17				"											SOLD FOR TAXES
"		13	18				"											SOLD FOR TAXES
"		14	19				"											SOLD FOR TAXES
"		15	20				"											SOLD FOR TAXES
"		16	21				"											SOLD FOR TAXES
"		17	22				"											SOLD FOR TAXES
"		18	23				"											SOLD FOR TAXES
"		19	24				"											SOLD FOR TAXES
		20																

	Valuations by School Districts as Equalized by Tax Commission: District No. 1431-1432 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 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	3					43							43													
2	52					745							745													
3	3					43							43													
4	4					57	03						60													
5	4					57	03						60													
6	4					57	03						60													
7	4					57	03						60													
8	4					57	03						60													
9	4					57	03						60													
10	4					57	03						60													
11	4					57	03						60													
12	4					57	02						59													
13	4					57	02						59													
14	4					57	02						59													
15	4					57	02						59													
16	4					57	02						59													
17	4					58	02						60													
18	4					58	02						60													
19	4					58	02						60													
20																										
	122					1746	40						1786													

Form 3 C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $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 Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Equalized Values: Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including 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
Lloyd E. Cagley			1	13		Un.	70										
Ernest Flemming			2			"											SOLD FOR TAXES
"			3			"											SOLD FOR TAXES
Geo. Martin			4			"											
"			5			"											
Lloyd E. Cagley			6			"											
"			7			"											
"			8			"											
"			9			"											
"			10			"											
"			11			"											
"			12			"											
Bena Townsite Co.			13			"											
"			14			"											SOLD FOR TAXES
"			15			"											SOLD FOR TAXES
"			16			"											SOLD FOR TAXES
"			17			"											SOLD FOR TAXES
"			18			"											SOLD FOR TAXES
"			19			"											SOLD FOR TAXES
"			20			"											SOLD FOR TAXES

Valuations by School Districts as Equalized by Tax Commission: District No. 31 Rate 121 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills	State Tax on Non-Homestead 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
2					29	01						30	1										30		32
131					1877	83						1960	2										1960		2117
2					29	01						30	3										30		32
2					29	01						30	4	PAID IN FULL JUN 27 1940	4944			60							
2					29	01						30	5	PAID IN FULL JUN 27 1940											
2					29	01						30	6										30		
2					29	01						30	7										30		
2					29	01						30	8										30		
2					29	01						30	9										30		
2					29	01						30	10										30		
2					29	01						30	11										30		
2					29	01						30	12										30		
2					29	01						30	13												
2					29	01						30	14												
2					29	01						30	15												
2					28	02						30	16												
2					28	02						30	17												
2					28	02						30	18												
2					28	02						30	19												
2					28	02						30	20												
169					2428	107						2530													

Form 3 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1	21	18		Un												
"		2	22															
"		3	23															
"		4	24															
Clara Tibbetts		5	1	14			Yes											
"		6	2				"											
"		7	3				"											
Wm. Lash		8	4				"											
~~Gustaf A. Linde~~ Ernest Flemming		9	5				no											SOLD FOR TAXES
"	"	10	6				"											
"	"	11	7				"											
"	"	12	8				"											
"	"	13	9				"											
Lloyd E. Cagley		14	10				"											
"		15	11				"											
Bena Townsite Co.	Jos. Shepard	16	12				Yes											SOLD FOR TAXES
"		17	13				no											SOLD FOR TAXES
"	Sandy Merrill	18	14				Yes											SOLD FOR TAXES
"		19	15				no											SOLD FOR TAXES
"		20	16				"											SOLD FOR TAXES
"			17				"											SOLD FOR TAXES

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 113.31 / 112.31 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homested	Rate and Tax Less Homested Exemption ..... Mills	State Tax on Non-Homested 6.2 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.	.....	.....	Total Taxes		Paid	When Paid				Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.	$ cts.
													1																
													2																
													3																
													4																
51					731							731 5														731		789
4					57							57 6														57		62
4					57							57 7														57		62
77					1103							1103 8																
6					86	04						90 9														90		97
6					86	04						90 10														90		
6					86	04						90 11														90		
6					86	04						90 12														90		
6					86	04						90 13														90		
6					86	04						90 14														90		
6					86	04						90 15														90		
54					774							774 16																
6					86	04						90 17																
15					215							215 18																
4					57	02						59 19																
4					57	02						59 20																
4					57	02						59																
311 / 265					3796	38						3834																

Form 3 C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $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 Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $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 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	18	14		Un.												
Sandy Merrill		2	19				no											
State of Minnesota	Earnest Flemming	3	20				"											SOLD FOR TAXES
"	do	4	21				"											
"	do	5	22				"											
"	do	6	23				"											
Supt. Tech. Lds. Agency Trustee for John Naylor, John James & Henry Keenagan		7	24				yes											
Chas. E. Smith		8	1	15			"											SOLD FOR TAXES
"		9	2				"											SOLD FOR TAXES
Bena Townsite Co.		10	3				no											SOLD FOR TAXES
Mrs. Paul Bonga		11	4				"											SOLD FOR TAXES
Eustaf A. Lundh	Earnest Flemming	12	5				"											
"	"	13	6				"											
"	"	14	7				"											
"	"	15	8				"											
"	"	16	9				"											
Earnest Flemming		17	10				"											
Bena Townsite Co.		18	11				"											SOLD FOR TAXES
"		19	12				"											SOLD FOR TAXES
Benj. Fairbanks		20	13				yes											SOLD FOR TAXES
Veronica Sabatto	Sam Fairbanks		14				no											SOLD FOR TAXES
																		SOLD FOR TAXES

Cass County, Minnesota, for Taxes for the Year 1939.

Valuations by School Districts as Equalized by Tax Commission: District No. 144 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 6.27 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.				Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.	$ cts.	$ cts.
														1														
4					57	03							60	2														
4					57	03							60	3											60			65
4					57	03							60	4											60			
4					57	03							60	5											60			
4					57	03							60	6											60			
60					860								860	7														
90					1290								1290	8														
4					57								57	9														
6					86	04							90	10														
6					86	04							90	11														
6					86	04							90	12											90			
6					86	04							90	13											90			97
6					86	04							90	14											90			
6					86	04							90	15											90			
6					86	04							90	16											90			
6					86	04							90	17														
6					86	04							90	18														
6					86	04							90	19														
59					846								846	20														
6					86	04							90		PAID IN FULL	MAY 1 1 1940	38173		90									
38.3					4284	59							4343															
297																												

Form 3 C Miller-Davis Company, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Lyons, Cass County, Minnesota, for Taxes for the Year 1939.

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; Reminder 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 Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Outlot not over 5 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 Reminder 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~~	Ernest Fleming		1	15	15		Un.	no.										
Lyons Bros.			2	16				no										
"			3	17				"										
"			4	18				"										
"			5	19				"										
"			6	20				"										
"			7	21				"										
Lucy Lyons			8	22				yes										
"			9	23				"										
"			10	24				"										
Bina Township C.			11	1	16			no										SOLD FOR TAXES
"			12	2				"										SOLD FOR TAXES
"			13	3				"										SOLD FOR TAXES
"			14	4				"										SOLD FOR TAXES
"			15	5				"										SOLD FOR TAXES
"			16	6				"										SOLD FOR TAXES
"			17	7				"										SOLD FOR TAXES
Wm. Moore			18	8				yes										SOLD FOR TAXES
"			19	9				"										SOLD FOR TAXES
"			20	10				"										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 6.0 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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					86	04						90	1											90	97
6					86	04						90	2	PAID IN FULL	OCT 17 1940										
6					86	04						90	3	PAID IN FULL	OCT 17 1940										
6					86	04						90	4	PAID IN FULL	OCT 17 1940	8916			540	17					
6					86	04						90	5	PAID IN FULL	OCT 17 1940										
6					86	04						90	6	PAID IN FULL	OCT 17 1940										
6					86	04						90	7	PAID IN FULL	OCT 17 1940										
4					57							57	8	PAID IN FULL	OCT 17 1940										
4					57							57	9	PAID IN FULL	OCT 17 1940	8814			1607	56					
164					1490							1490	10	PAID IN FULL	OCT 17 1940										
6					86	04						90	11												
6					86	04						90	12												
6					86	04						90	13												
6					86	04						90	14												
6					86	03						89	15												
6					86	03						89	16												
6					86	03						89	17												
6					86	[illegible]						86	18	Part Paid	MAY 21 1940										
156					2236							2236	19	Part Paid	MAY 21 1940	1580		550							
6					86							86	20	Part Paid	MAY 21 1940										
~~358~~					52.16	53						5269													
364																									

Form 5 C Gilbert-Hewitt Company, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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 Structures, Improvements and Fixtures and Other Structures (Dollars)	True and Full Value of Machinery not Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Wm. Morse		1	11	16		Var.	Yes											SOLD FOR TAXES
"		2	12				"											SOLD FOR TAXES
Bena Township Co.		3	13				no											SOLD FOR TAXES
"		4	14				"											SOLD FOR TAXES
"		5	15				"											SOLD FOR TAXES
"		6	16				"											SOLD FOR TAXES
State of Minnesota		7	1	17														
"		8	2															
"		9	3															
"		10	4															
"		11	5															
"		12	6															
"		13	7															
"		14	8															
"		15	1	22														
"		16	2															
"		17	3															
"		18	4															
"		19	5															
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 42.71 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
4					57							57	1 Sold Paid	MAY	21	1940	4580		50								
4					57							57	2 Sold Paid	MAY	21	1940											
6					86	04						90	3														
6					86	04						90	4														
6					86	04						90	5														
6					86	04						90	6														
													7														
													8														
													9														
													10														
													11														
													12														
													13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														
32					458	16						474															

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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 Including all Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Bena Townsite Co.		1	6	22		Vmi	No											SOLD FOR TAXES
"		2	7				"											SOLD FOR TAXES
"		3	8				"											SOLD FOR TAXES
"		4	9				"											SOLD FOR TAXES
"		5	10				"											SOLD FOR TAXES
"		6	11				"											SOLD FOR TAXES
"		7	12				"											SOLD FOR TAXES
"		8	13				"											SOLD FOR TAXES
"		9	14				"											SOLD FOR TAXES
"		10	15				"											SOLD FOR TAXES
"		11	16				"											SOLD FOR TAXES
"		12	17				"											SOLD FOR TAXES
"		13	18				"											SOLD FOR TAXES
"		14	19				"											SOLD FOR TAXES
"		15	20				"											SOLD FOR TAXES
"		16	21				"											SOLD FOR TAXES
"		17	22				"											SOLD FOR TAXES
State of Minnesota		18	23				"											SOLD FOR TAXES
"		19	24				"											SOLD FOR TAXES
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. Vmi, Rate 121.37 Mills (Dollars)	District No. ..., Rate ..., Mills (Dollars)	District No. ..., Rate ..., Mills (Dollars)	District No. ..., Rate ..., Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
2					29	01						30	1														
2					29	01						30	2														
2					29	01						30	3														
2					29	01						30	4														
2					29	01						30	5														
2					29	01						30	6														
2					29	01						30	7														
4					57	03						60	8														
4					57	03						60	9														
4					57	03						60	10														
4					57	03						60	11														
4					57	03						60	12														
4					57	03						60	13														
4					57	03						60	14														
4					57	03						60	15														
4					57	03						60	16														
4					57	03						60	17														
													18														
													19														
													20														
54					773	37						810															

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Dina, Cass County, Minnesota, for Taxes for the Year 1939.

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 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 and Buildings, all Structures, Improvements and Machinery	Assessed Value of Lands and Buildings up to $400 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 Equalized by the Board of Review	Total Assessed Value 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. 4670 Rate 42.2 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Dina Townsite Co.		1		1	23		Un.	No											SOLD FOR TAXES	6					86	04						90	1															
"		2		2				"											SOLD FOR TAXES	6					86	04						90	2															
"		3		3				"											SOLD FOR TAXES	6					86	04						90	3															
"		4		4				"											SOLD FOR TAXES	6					86	04						90	4															
"		5		5				"											SOLD FOR TAXES	6					86	04						90	5															
"		6		6				"											SOLD FOR TAXES	6					86	04						90	6															
"		7		7				"											SOLD FOR TAXES	6					86	04						90	7															
"		8		8				"											SOLD FOR TAXES	6					86	04						90	8															
"		9		9				"											SOLD FOR TAXES	6					86	04						90	9															
"		10		10				"											SOLD FOR TAXES	6					86	04						90	10															
"		11		11				"											SOLD FOR TAXES	6					86	04						90	11															
"		12		12				"											SOLD FOR TAXES	6					86	04						90	12															
Rose McFarland		13		13				"											SOLD FOR TAXES	6					86	04						90	13															
"		14		14				"											SOLD FOR TAXES	102					1462	65						1527	14															
"		15		15				"											SOLD FOR TAXES	6					86	03						89	15															
"		16		16				"											SOLD FOR TAXES	6					86	03						89	16															
State of Minnesota		17		17																													17															
"		18		18																													18															
"		19		19																													19															
		20																															20															
																				192					2752	123						2875																	

Form 5 C

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

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

Cass County, Minnesota, for Taxes for the Year 1939.

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 and All Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads subject to 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 as Equalized by the Board of Equalization (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1	20	23													
"		2	21														
"		3	22														
"		4	23														
"	(Contrib to Equiv Dist)	5	24														
L. D. Johnson	Albin Hogan	6	1	24		no											
"	"	7	2			"											SOLD FOR TAXES
"	"	8	3			"											SOLD FOR TAXES
"	"	9	4			"											SOLD FOR TAXES
"	"	10	5			"											SOLD FOR TAXES
"	"	11	6			"											SOLD FOR TAXES
"	"	12	7			"											SOLD FOR TAXES
"	"	13	8			"											SOLD FOR TAXES
"	"	14	9			"											SOLD FOR TAXES
State of Minnesota		15	10														
"		16	11														
"		17	12														
"	Dhelma Morse	18	13														
"	"	19	14														SOLD FOR TAXES
		20															

Valuations by School Districts as Equalized by Tax Commission: District No. 6 Rate 84.42 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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													
							40				573	25		598	vs	PAID IN FULL	APR 16 1940	32-19		598	✓					
							48				688	31		719	6											
							6				86	04		90	7											
							6				86	04		90	8											
							6				86	04		90	9											
							6				86	04		90	10											
							6				86	04		90	11											
							6				86	04		90	12											
							6				86	04		90	13											
							6				86	04		90	14											
													15													
													16													
													17													
													18													
													19													
													20													
							~~96~~ 136				1949	88		2037												

Form 5 C 84438-50M8 8-39 P.B.P.C., MINN.-N.D.

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 1939.

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 and all 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
Lloyd E. Cagley		1	15	24		Unc	No											SOLD FOR TAXES
"		2	16				"											SOLD FOR TAXES
"		3	17				"											SOLD FOR TAXES
"		4	18				"											SOLD FOR TAXES
"		5	19				"											SOLD FOR TAXES
"		6	20				"											SOLD FOR TAXES
"		7	21				"											SOLD FOR TAXES
Diocese of Duluth		8	22															SOLD FOR TAXES
"		9	23		Exempt													SOLD FOR TAXES
"		10	24															SOLD FOR TAXES
Bena Townsite Co.		11	125				"											SOLD FOR TAXES
"		12	2				"											SOLD FOR TAXES
"		13	3				"											SOLD FOR TAXES
A. J. Mason		14	4				"											SOLD FOR TAXES
State of Minnesota		15	5															
"		16	6															
"		17	7															
"		18	8															
"		19	9															
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. Unc. Rate 34.21 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
4					57	03						60	1																
4					57	03						60	2																
4					57	03						60	3																
4					57	03						60	4																
4					57	02						59	5																
4					57	02						59	6																
4					57	02						59	7																
													8																
													9																
													10																
2					29	01						30	11																
2					29	01						30	12																
2					29	01						30	13																
100					1433	63						1496	14																
													15																
													16																
													17																
													18																
													19																
													20																
134					1919	84						2003																	

Form 3 C Gilbert-Barker Company, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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; Reminder at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of all Lands, 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
State of Minnesota		1	10	25		Un.												
"		2	11															
"		3	12															
"		4	13															
"		5	14															
"		6	15															
"		7	16															
"		8	17															
"	(Center to Mark Green)	9	18															
"	(do)	10	19															
Bena Townsite Co.		11	20				no											
"		12	21				"											
"		13	22				"											
"		14	23				"											
"		15	24				"											
Leonard Lemon	William & Calla May Carpenter	1	26			?												
"	" "	17	2			"												
Bena Townsite Co.		18	3			"												
"		19	4			"												
"		20	5			"												

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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.					Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty
Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ 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													
5					72	03								75	9										75		81	
20					287	13								300	10										300		324	
2					29	01								30	11													
2					29	01								30	12													
2					29	01								30	13													
2					29	01								30	14													
2					29	01								30	15													
2					29	01								30	16										30		32	
2					29	01								30	17										30			
2					29	01								30	18										30			
2					29	01								30	19										30			
2					29	01								30	20										30			
40					649	26								675														
45																												

Form 5 C

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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; Reminiir at 40 Per Cent, Class 4.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Exemption up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
Lloyd E. Cagley		1	6	26		Un	No											
"		2	7				"											
"		3	8				"											
"		4	9				"											
"		5	10				"											
"		6	11				"											
"		7	12				"											
State of Minnesota		8	1	27														
"		9	2															
"		10	3															
"		11	4															
"		12	5															
"		13	6															
"		14	7															
"		15	8															
"		16	9															
"		17	10															
"		18	11															
"		19	12															
(Lots 13 & 24 incl. 12 lots in Blk. 27 not listed)																		

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: Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
2					29	01						30	A											30		32
2					29	01						30	A											30		
2					29	01						30	B											30		
2					29	01						30	A											30		
2					29	01						30	B											30		
2					29	01						30	B											30		
2					29	01						30	A											30		
8																										
9																										
10																										
11																										
12																										
13																										
14																										
15																										
16																										
17																										
18																										
19																										
20																										
14					203	07						210														

Form 5 C

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

Platted Real Estate Assessed at 40 Per Cent of True and Full Value; Attached Machinery at 33⅓ Per Cent of True and Full Value. Homesteads, up to True and Full Value of $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 Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Lands and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota		1	1-28			Uni												
"		2	2															
"		3	3															
"		4	4															
"		5	5															
"		6	6															
"		7	7															
"		8	8															
"		9	9															
"		10	10															
"		11	11															
"		12	12															
"		13	13															
"		14	14															
"		15	15															
Leo McLaughlin		16	16				no											Sold for Taxes
"		17	17				"											Sold for Taxes
State of Minnesota	(Center to Felix Stangel)	18	18															Sold for Taxes
"	(" " ")	19	19															Sold for Taxes
		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 ..... Mills	State Tax on Non-Homestead 6.87 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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					659	29						688	16													
2					29	01						30	17													
													18													
													19													
													20													
48					688	30						718														

Form 5 C Gilbert-Bates Printing, Minneapolis

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 $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	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 Buildings and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Buildings and Structures up to $1,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	Sold for Taxes
State of Minnesota	(Contr. to Peter Stangel)	1	20	28		Un											
"	(" " ")	2	21														SOLD FOR TAXES
"	(" " ")	3	22														SOLD FOR TAXES
"	(" " ")	4	23														SOLD FOR TAXES
"	(" " ")	5	24														SOLD FOR TAXES
Gustaf A. Lind	Ernest Flemming	6	1	29		no											
"	"	7	2			"											
"	"	8	3			"											
"	"	9	4			"											
"	"	10	5			"											
"	"	11	6			"											
Annie Pallfather	Tapanadera	12	7			"											
"		13	8			"											SOLD FOR TAXES
State of Minnesota		14	9														SOLD FOR TAXES
"		15	10														
"		16	11														
"		17	12														
"		18	13														
"		19	14														
		20															

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 18.25 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills $ cts.	State Tax on Non-Homestead 6.37 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 1940 $ cts.	June Settlement 1940 $ cts.	Penalty $ cts.	November Settlement 1940 $ cts.	Penalty $ cts.	Collections to First Monday in January 1941 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1941 $ cts.	Penalty $ cts.	Total Delinquent Tax and Penalty $ cts.
													1														
													2														
													3														
													4														
													5														
2					29	01						30	6											30		32	
2					29	01						30	7											30			
2					29	01						30	8											30			
2					29	01						30	9											30			
2					29	01						30	10											30			
2					29	01						30	11											30			
38					545	24						569	12														
2					29	01						30	13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														
52					748	31						779															

Form 5 C BAUER-BATES COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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 $1600, Assessable at 25 per Cent, Class 3C; Reminder at 40 Per Cent, Class 4.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Lot	Block		Sch. 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 and all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead up to $1600 at 25 per cent Class 3C (Dollars)	Assessed Value of Reminder 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	15	29		Un.												
"		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																

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 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.	$ cts.
													1														
													2														
													3														
													4														
													5														
													6														
													7														
													8														
													9														
													10														
													11														
													12														
													13														
													14														
													15														
													16														
													17														
													18														
													19														
													20														

Form 5 C

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 $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 and Other 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 Other Structures, Improvements and Machinery (Dollars)	Assessed Value of Homestead Lands 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 and Other 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
Gustaf A. Lind	Earnest Flemming	1	10	30		Un.	no											
"	"	2	11				"											
"	"	3	12				"											
"	"	4	13				"											
"	"	5	14				"											
"	"	6	15				"											
"	"	7	16				"											SOLD FOR TAXES
"	"	8	17				"											
Lloyd E. Cagley		9	18				"											
"		10	19				"											
"		11	20				"											
"		12	21				"											
"		13	22				"											
State of Minnesota		14	23															
"		15	24															
"		16	1	31														
"		17	2															
"		18	3															
"		19	4															
		20																

Valuations by School Districts as Equalized by Tax Commission: District No. 21 Rate 43.71 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 6.37 Mills	Total General Tax	Special Taxes: Ditch No.	Ditch No.			Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	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.
2					29	01						30 1											30		32
2					29	01						30 2											30		
2					29	01						30 3											30		
2					29	01						30 4											30		
2					29	01						30 5											30		
2					29	01						30 6											30		
2					29	01						30 7											30		
2					29	01						30 8											30		
2					29	01						30 9											30		
2					28	02						30 10											30		
2					28	02						30 11											30		
2					28	02						30 12											30		
2					28	02						30 13											30		
												14													
												15													
												16													
												17													
												18													
												19													
												20													
26					373	17						390													

Form 3 C Miller-Data Company, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the Village of Pina, Cass County, Minnesota, for Taxes for the Year 1939.

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

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Lot	Block		No. School District	Indicate Homestead	Assessor's Valuation: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands, Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4000 at 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
Lloyd E. Cagley		1	5	31		Un.	No											SOLD FOR TAXES
"		2	6				"											SOLD FOR TAXES
"		3	7				"											SOLD FOR TAXES
"		4	8				"											SOLD FOR TAXES
"		5	9				"											SOLD FOR TAXES
"		6	10				"											SOLD FOR TAXES
Yola D. Centy		7	11				Yes											SOLD FOR TAXES
Lloyd E. Cagley		8	12				No											SOLD FOR TAXES
"		9	13				"											SOLD FOR TAXES
"		10	14				"											SOLD FOR TAXES
"		11	15				"											SOLD FOR TAXES
"		12	16				"											SOLD FOR TAXES
"		13	17				"											SOLD FOR TAXES
"		14	18				"											SOLD FOR TAXES
"		15	19				"											SOLD FOR TAXES
"		16	20				"											SOLD FOR TAXES
"		17	21				"											SOLD FOR TAXES
"		18	22				"											SOLD FOR TAXES
"		19	23				"											SOLD FOR TAXES
"		20	24				"											SOLD FOR TAXES

Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 47.4 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.37 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
6					86	04						90 12													
6					86	04						90 12													
6					86	04						90 13													
6					86	04						90 14													
6					86	04						90 15													
6					86	04						90 16													
34					487							487 17	PAID IN FULL MAR 1 1940		2016	487									
6					86	04						90 18													
4					57	03						60 19													
4					57	03						60 10													
4					57	03						60 11													
4					57	03						60 12													
4					57	02						59 13													
4					57	02						59 14													
4					57	02						59 15													
4					57	02						59 16													
4					57	02						59 17													
6					86	04						90 18													
6					86	04						90 19													
6					86	04						90 20													
130					1860	62						1922													

Form 3 C

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

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

Cass County, Minnesota, for Taxes for the Year 1939.

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Lot	Block	No. School District	Indicate Homestead	Valuations by School Districts as Equalized by Tax Commission (Dollars)	Rate and Tax Less Homestead Exemption ($ cts.)	State Tax on Non-Homestead ($ cts.)	Total Taxes ($ cts.)	Paid / When Paid	Number of Receipt	November Settlement 1940	Remarks
1	State of Minnesota		All of Block		85	Un.									
2	Julius Witkofsky		All of Blk. S. of Ry. less Lots 15+16		86		Yes	63	903		903	PAID IN FULL SEP 24 1940	8217		
3	"			15	86		no	2	29	01	30	PAID IN FULL SEP 24 1940		963 30	
4	"			16	86		"	2	29	01	30	PAID IN FULL SEP 24 1940			
5	Louis Kirt		All lying N. of Ry. of		86		"	4	57	03	60	PAID IN FULL SEP 27 1940	8216		Abated to 12.90
6	"				91		"	48	688	31	719	PAID IN FULL SEP 27 1940			57
7	"				92		"	40	573	25	598	PAID IN FULL SEP 27 1940		1347	13.47
8	"				93		"	48	688	31	719	PAID IN FULL SEP 27 1940			#330
9	"				94		"	20	287	13	300	PAID IN FULL SEP 27 1940			1349 Abated
10	"				99		"	20	287	13	300	PAID IN FULL SEP 27 1940			
11	State of Minnesota			1	100										
12	"			2											
13	"			3											
14	"			4											
15	"			5											
16	"			6											
17	"			7											
18	"			8											
19															
20															
Total								247	3541	118	3659				

Form 3 C BALLARD-DUTTS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Platted Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1939.

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 Including Structures and Improvements (Dollars)	Structures & Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads, up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Values: Total Assessed Value 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	Louis Kirt		E½ of	100		Un.	no											
2	"		S. 100' of W½ of	100			"											
3	State of Minnesota		N. 100' of W½ of	101														
4	"		E½ of	101														
5	"			5														
6	"			6														
7	"			7														
8	"			8														
9	"			9														
10	"			10														
11	"			11														
12	"			12														
13	"				102													
14																		
15																		
16																		
17																		
18																		
19																		
20																		
			Grand Total															

	Valuations by School Districts as Equalized by Tax Commission: District No. 1 Rate 14.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.87 Mills ($ cts.)	Total General Tax ($ cts.)	Special Taxes: Ditch No. ..... ($ cts.)	Ditch No. ..... ($ cts.)	..... ($ cts.)	..... ($ cts.)	Total Taxes ($ cts.)
1	10					143 06							149 1
2	10					143 06							149 2
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
Grand Total	20					286 12							298

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1											149		161
2											149		
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

Form 5 C 34148-30M8 Sampson, Minneapolis

Assessment Roll and Tax List of Platted Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1939.

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 Including Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to $4,000 at 25 per cent Class 3C (Dollars)	Assessed Value of Remainder at 40 per cent Class 4 (Dollars)	Total Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUES: Total Assessed Value as Equalized by the Board of Review (Dollars)	Total Assessed Value as Equalized by the County Board (Dollars)	Total Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	SOLD FOR TAXES
1	Gem Oil Co - Lease No L M 34115																		
2	Barst-Foster-Duffield Co., Elegnet - Lease No L M 34984																		
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION: District No. ..... Rate 1/14 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Assessed Valuation Non-Homestead (Dollars)	Rate and Tax Less Homestead Exemption ..... Mills ($ cts.)	State Tax on Non-Homestead 6.27 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 1940 ($ cts.)	June Settlement 1940 ($ cts.)	Penalty ($ cts.)	November Settlement 1940 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1941 ($ cts.)	Penalty ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)
1	5					72	03						75	1	PAID IN FULL MAY 29 1940	4780		75								
2	7					129	06						135	1	PAID IN FULL MAY 9 1940	2415	135									
3																										
4																										
5																										
6																										
7																										
8																										
9																										
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18																										
19																										
20																										
	14					201	09						210													
	~~7044~~ (-48) 17046				(+) 100978	1662							102640													