ASSESSMENT & TAX LIST

Vil. of Bena

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, APR 15 1947.

R. W. Gardner Assessor of the Vil. of Bena

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Vil *of* Bena *for the year 1947,* ***containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such changes in Real Estate as are required in the odd-numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.***

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, *** is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***.

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

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

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

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

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

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

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

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district, where the farm is situated. If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

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

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

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

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

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

Sec. 273.44. Estates of decedents. The personal property of the estate of a deceased person shall be listed and assessed at the place of listing at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in either in which he is first called upon by the assessor. A person moving into this state from another state between said dates shall list the property owned by him on May 1 of such year in the county, town, or district in which he resides, unless he shall make it appear to the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed as in this chapter provided, if between places in the same county, the place for listing and assessing shall be determined by the county board of equalization; and if between different counties, **or places in different counties, by the Commissioner of Taxation***.**

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a verified statement of all personal property owned by him on May 1 of the current year. He shall also make separate statements in like manner of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, accounting officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person shall refuse to make full discovery under oath, the assessor may list the property of such person or his principal according to his best judgment and information.

Sec. 273.68. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall sign and deliver to the person assessed a copy of the statement showing the valuation of the property so listed.

Sec. 273.20. Assessor may enter dwellings, etc. Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of his duties, enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall wilfully make any statement as **to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.**

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpiles subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which contains phosphorus in excess of .180 per cent, dried analysis, or which is classified by the iron ore trade as silicious, Manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, three "b," and four, as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a" and class three "d," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "d" and all real estate, which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, except as provided by classes one and three "b" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

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

* * * *

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

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

Section 273.03, Minnesota Statutes 1945. **Assessment;** Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. ***

The assessors shall meet at the office of the county auditor ***on a day to be fixed by the Commissioner of Taxation*** for the purpose of receiving instructions as to their duties under the laws of the state. ***

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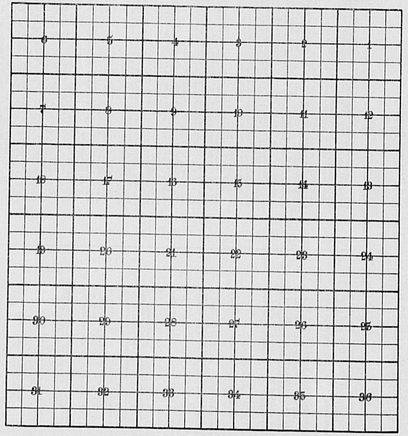
Bena Oil - Unorg. Sch. Dist.

For Convenience of Auditor in Showing Boundaries of School Districts

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



Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1947.

WILLIAMS BROS. COMPANY, MINNEAPOLIS

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of 1/5 Mill per Bushel		Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of 1/5 Mill Per Bushel		★ Total Tax		REMARKS
						Dollars	Cts.								Dollars	Cts.	Dollars	Cts.	

Note ★ Assessors will not fill these Columns

List of Lands in the Village of Bena, County of Cass, Minn., for the Year 19 47, Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 214 Miller-Davis Company, Minneapolis. State Form No. 67

LANDS BECOMING HOMESTEADS									LANDS CEASING TO BE HOMESTEADS								
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land		NAME OF OWNER	School District	DESCRIPTION OF PROPERTY		Sec. or Lot	Town or Block	Range	Number of Acres of Land	
		SUBDIVISION					Acres	100ths			SUBDIVISION					Acres	100ths
Floyd J. Kirk	"			1-31													
"	"			2	"												
"	"			3	"												
"	"			4	"												

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

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

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

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

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

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

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

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars	
Chas. L. Torrence	{7 cabins} 15'x24'x8' finished (wallboard)	19	11		150	frame	60		✓
"	15'x24'x8' finished (wallboard)	20	"		150	"	60		✓
"	20'x23'x7' finished (alg work)	21	"		150	"	60		✓
"	20'x25'x7' finished (alg work)	22	"		150	"	60		✓
"	16'x20'x7' finished (wallboard) (alg work)	23	"		150	"	60		✓
"	18'x20'x7' finished (alg work)	24	"		150	"	60		✓
"	18'x20'x7' finished (wallboard)				150				
Ewen & Bernadeen Kirt.		9	23						
" "	(Home) 2 story building - full basement	10	"		600		150		✓
" "	24'x32'x10' asphalt roof	11	"						
" "	outside finish - siding	12	"						

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

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

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

FORM 3 BURR-BLAKE PRINTS, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each (Dollars)	KIND OF STRUCTURES	Assessed Value of Additional Structures (Dollars)	Reduction of Assessed Value on Account of Structures Destroyed by Fire, Flood or otherwise (Dollars)

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

Assessment of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1947.

Form 316 BURR-BLAKE PRINTS, MINNEAPOLIS

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. of Block	Rng.	Number of Acres of Land: Acres	Tenths	Indicate Homestead by Yes or No	Indicate Additional Tax by Yes or No	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% (Dollars)	RURAL: Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER: Homestead Up to $4,000 25% (Dollars)	ALL OTHER: Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	FINAL EQUALIZED VALUE (Dollars)
	Melvin & Marcella Mattler		Lot 10 - Orig Plat		24						State											
											County	4			4			1			1	✓
1	" " "		Lot 11 - " "		24						Local Assessor	4			4			1			1	✓
	" " "		Lot 12 - " "		24						State											
											County	4			4			1			1	✓
2	Andrew Stangel		Lot 5 " "		25						Local Assessor	4			4			1			1	2 ✓
											State											
	"		" 6 " "		25						County	4			4			1			1	✓
3	"		" 7 " "		25						Local Assessor	4			4			1			1	3 ✓
											State											
	"		" 8 " "		25						County	4			4			1			1	✓
4	"		" 9 " "		25						Local Assessor	4			4			1			1	4 ✓
											State											
	"		" 10 " "		25						County	4			4			1			1	✓
5	"		" 11 " "		25						Local Assessor	4			4			1			1	5 ✓
											State											
	"		" 12 " "		25						County	4			4			1			1	✓
6	"		" 13 " "		25						Local Assessor	4			4			1			1	6 ✓
											State											
	"		" 14 " "		25						County	4			4			1			1	✓
7	"		" 15 " "		25						Local Assessor	4			4			1			1	7 ✓
											State											
	"		" 16 " "		25						County	4			4			1			1	✓
8	"		" 17 " "		25						Local Assessor	4			4			1			1	8 ✓
											State											
	Total Value as Equalized by										County											
											Local Assessor											
	Total Value as Assessed by										Assessor	64			64			16			16	

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

Assessment of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1947.

Form 354 MILLER-DAVIS COMPANY, MINNEAPOLIS

	Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Hdths	Indicate Homestead Yes or No	Indicate Legal Used Yes or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
	W. Ross Lucker		Lot 9- Orig Plat		29						State												
											County	4			4				1		1		
1	" " "		10 "		29						Local Assessor	4			4				1		1		1
	" " "		11 "		29						State												
											County	4			4				1		1		
2	" " "		12 "		29						Local Assessor	4			4				1		1		2
	" " "		13 "		29						State												
											County	4			4				1		1		
3	" " "		14 "		29						Local Assessor	4			4				1		1		3
	" " "		15 "		29						State												
											County	4			4				1		1		
4	" " "		16 "		29						Local Assessor	4			4				1		1		4
	" " "		17 "		29						State												
											County	4			4				1		1		
5	" " "		18 "		29						Local Assessor	4			4				1		1		5
	" " "		19 "		29						State												
											County	4			4				1		1		
6	" " "		20 "		29						Local Assessor	4			4				1		1		6
	" " "		21 "		29						State												
											County	4			4				1		1		
7	" " "		22 "		29						Local Assessor	4			4				1		1		7
	" " "		23 "		29						State												
											County	4			4				1		1		
8	" " "		24 "		29						Local Assessor	4			4				1		1		8
											State												
	~~Total Value as Equalized by~~										County												
	~~Total Value as Assessed by~~										Local Assessor	64			64				16		16		

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

Assessment of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1947.

Form 354 MILLER-DAVIS COMPANY, MINNEAPOLIS

	Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. of Block	Rng.	Number of Acres of Land: Acres	Hdths	Indicate Homestead Yes or No	Indicate Legal Used Yes or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
	W. Ross Lucker		Lot 1- Orig Plat		30						State												
											County	5			5				2		2		
1	" " "		2 "		30						Local Assessor	5			5				2		2		1
	" " "		3 "		30						State												
											County	5			5				2		2		
2	" " "		4 "		30						Local Assessor	5			5				2		2		2
	" " "		5 "		30						State												
											County	5			5				2		2		
3	" " "		6 "		30						Local Assessor	5			5				2		2		3
	" " "		7 "		30						State												
											County	5			5				2		2		
4	" " "		8 "		30						Local Assessor	5			5				2		2		4
	" " "		9 "		30						State												
											County	5			5				2		2		
5	" " "		23 "		30						Local Assessor	5			5				2		2		5
	" " "		24 "		30						State												
											County	5			5				2		2		
6											Local Assessor												6
											State												
											County												
7											Local Assessor												7
											State												
											County												
8											Local Assessor												8
											State												
	Total Value as Equalized by										County												
	Total Value as Assessed by										Local Assessor	55			55				22		22		

Assessment of

Form 114 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

1

2

3

4

5

6

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8

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 5th *day) of January, A. D. 1948, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Village *of* Bena *in said County for the year A. D. 19*47*, as specified above and amounting to* ..... *Dollars.*

Paul A. Jewell
County Treasurer.

JAN - 3 1948 *194*

Office of County Treasurer, Cass County, Minnesota

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 1947, heretofore received from you. I certify that I have compared the same with the duplicate receipts in my office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

Paul A. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the ..... of ..... for the year 1947.

WITNESS my hand and official seal, the ..... day of ..... 1948.

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

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1949, I received of ..... County Treasurer, the Tax List of the ..... of ..... in said County for the year 1947; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

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

Assessment of

Form 114 WILLIAMS-DAVIS COMPANY, MINNEAPOLIS

NAME OF OWNER

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Bena

	School District No.	Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Value of Town Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Mills	Mills	Mills	Total Rate of Town Tax Mills
		VALUATION BY SCHOOL DISTRICTS						RATE OF STATE TAXES					RATE OF COUNTY TAXES							RATE OF TOWN TAXES							
1	Un			107	8679	6479	15265					3.02	22.	7.2	44.	14.			95.2								None
2				Rural 810	Urban 7976	O.P. 6479	Total 15265					4.07															
3												7.09															
4	Valu. Real Est. H.	4433																									
	N.H.	4653																									
5	Pers. Prop.	6479																									
		15,265																									
6																											
7																											
8																											

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

	RATE OF SCHOOL TAXES									TAXES LEVIED											
										LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS							ALL OTHER TAXES		
	Local 1 Mill	Special Mills	Def. Mills	Transp. Mills	C.O. Mills	B.O. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills		Local 1 Mill	Special	Def.	Transp.	C.O.	B.O.	Total School Taxes	FUNDS	Rate	Amounts
Ru.	1.	15.	15.	18	5.	27.1	64.9	163.07		11	160	160	19	54	290	694	State Revenue,		
Un.	1.	30.	15.	18	5.	27.1	79.9	178.14		1516	45464	22737	2728	7579	41088	121112	State School,		
																	Teachers Insurance,		
																	State Debt—Non-Homestead,		44.98
																	State Debt—Homestead,		47.10
																			92.08
										1527	45624	22897	2747	7633	41378	121806	County Revenue,		33593
																	County Road and Bridge,		10990
																	County Welfare,		73282
																	Bonds and Interest		27487
																			1453.52
																	Town Revenue,		
																	Town Road and Bridge, None		
																	Town Drag,		
																	Town State Loan,		
																	School Local 1 Mill,		1527
																	School Special,		45624
																	School State Loan,		
																	Def.		22897
																	Transp.		2747
																	Cap. Out.		7633
																	B.P.L.		41378
																			121806
																			276366
																	Real Est.		1583.24
																	P.P.		1180.42
																			2763.66

Total Levy, $2763 66

Total Number of Acres

State of Minnesota, } ss
COUNTY OF CASS

I, J. E. Pierce, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Bena, in said County, the several rates of Taxation and Total of the several Tax Funds levied thereon for the year A. D. 1917.

Witness my hand and official seal, this 15 day of Dec A. D. 1917

J. E. Pierce County Auditor.

SEAL

Form 4 C MILLER-DAVIS COMPANY, MINNEAPOLIS

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Information Required by Law	Information Required by Law	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	Guy E., Geo. W. ~~& Richard E.~~ Denny		W½ of W½ of SW¼ of NW¼	26	145	28			Unc														
	~~C. A. & Grace Stevenson~~ Guy E. Denny		E½ of W½ of SW¼ of NW¼ (see platted)				15	75															
	Albert & Cora M. Ford		NW¼ of SW¼ (see platted)				13	60															
	State of Minnesota		SW¼ of SW¼ less 9.1 acs.																				
	Emily Costello		300' x 699' of SW¼ of SW¼				4	83															
	Julius Witkofsky		62.2 acs. of NW¼ of SW¼				2	20															
	" "		3 acs. of SW¼ of SW¼				3																
	Great Northern Ry. Co.		2.1 acs. of NW¼ of SW¼ (used as station grounds)				Exempt																
	Cass Co. Road		1.25 acs. of SW¼ of SW¼				"																
	Louis & Nellie Kirt		E½ of SW¼ of NW¼ less platted				15	75															
	Samuel Procopia		NE¼ of NE¼ less platted +	34	145	28	7	90															
	State of Minnesota		SE¼ of NE¼ less platted + less 5.7 acs.																				
	Arthur Maijala		less 18 acs. + less 140' x 622'				10																
	Samuel Procopia		10 acs. of NW¼ of NE¼				2																
	" "		2 acs. of NE¼ of NE¼				3	30															
	" "		3.3 acs. of NW¼ of NE¼				32	20															
	" "		32.2 acs. of S½ of NE¼ (less 1 ac.)				3	70															
	" "		3.7 acs. of NE¼ of NE¼				6	10															
	" "		6.10 acs. of S½ of NE¼					5															
	" "		6 acs. of S½ of NE¼ less 1 ac.				6	36															
	" "		21.4 of S½ of NE¼																				
	" "		Part of NW¼ of NE¼ less ½ ac.																				
	Nelson Mattila		200' of W 145' of S ½ of NE¼																				

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to Five Monday in January 1949	Penalty	Delinquent on Five Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1					39	6.94	.16		7.10	1 PAID IN FULL	OCT	20	1948	12258				7.10	.25					
2					3	.54	.02		.56	2												.68	.02	
3	SOLD FOR TAXES				5	.90	.02		.92	3												.92		
4										4														
5	SOLD FOR TAXES				47	7.38	.20		7.58	5												8.58		
6				H 1		.18			.18	6 PAID IN FULL	JUN	23	1948	8405		.86								
7				H 1		.18			.18	7 PAID IN FULL	JUN	23	1948											
8										8														
9										9														
10	[illegible]			H 4		.66			.66	10 PAID IN FULL	JUN	22	1948	8406		.66								
11				H 5		.82			.82	11 PAID IN FULL	JUN	2	1948	6189		.82								
12										12														
13	SOLD FOR TAXES				370	6.90	1.50		6.40	13												6.40		
14				H 2		.32			.32	14 PAID IN FULL	JUN	2	1948											
15				H 3		.48			.48	15 PAID IN FULL	JUN	2	1948											
16				H 6 3/13		12.24	.06		12.30	16 PAID IN FULL	JUN	2	1948											
17				H 3		.48			.48	17 PAID IN FULL	JUN	2	1948											
18				H 5		.82			.82	18 PAID IN FULL	JUN	2	1948	6189		1.50								
19				H 3		.48			.48	19 PAID IN FULL	JUN	2	1948											
20				H 5		.82			.82	20 PAID IN FULL	JUN	2	1948											
				H 92		2 [illegible] 17.10																		
				H 13	464	2302			10210															
				105	464	10014	.196																	

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. HILLIARD-DAVIS COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Agricultural Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	~~Ed. A. Hawkinson~~ Robert C. & Arlene M. Schmieder		1.23 acs. of S½ of NE¼ of NE¼	34	145	28	1.23	Non															
2	Arthur Maijala		NW¼ of NE¼ less platted portion ~~1.3 acs. + less 0.36 acs.~~ 21.16 acs.				8.14																
3	H. J. Hughes		3490' x 622.33' of S½ of NE¼				7																
4																							
5	~~Lillian Matthews~~ ~~Adeline Charlotte Nelson~~ / Mathew W. Miller		1 ac. of SW¼ of NE¼ S. of Co. road				1																
6	Ed. L. Hawkinson		6115' x 700' of part of NW¼ of NE¼				2																
7	Samuel Crocopia		73.73 acs. of S½ of NE¼				3.73																
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
							23.16																
			Grand Total				154.79																

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Dollars	Dollars	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.7 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1		Ag line	17	Angel 376 Road		4152 20		30.64	.08		30.72	✓ PAID IN FULL	JUN 24 1948	8692		30.72 ✓								
2	SOLD FOR TAXES	" "	1	Angel "	"	20		3.56	.01		3.64											3.64		
3						19		3.38	.08		3.46	✓ PAID IN FULL	JUN 1 1948	7403		3.46 ✓								
4																								
5						23		3.92	.01		4.00	✓ PAID IN FULL	AUG 23 1948	11506				4.00 ✓	.10				
6					H	4		.72			.72	✓ PAID IN FULL	JUN 24 1948	8692		.72 ✓								
7				H	2			.32			.32	✓ PAID IN FULL	JUN 2 1948	6189		.32								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
				H	2	156 R 32					42.86													
				H		81 M 42.54																		
					2	237		42.54																

Original File

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Original Plat

Form: 4 C (Also save blank, available)

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	1928s	No. School District	Information Required for Sale	Information Required for Tax Sale	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	Arnold Krinke		1	Original Plat	1	1				Un														
	"		2		2																			
	"		3		3																			
	Arnold & Lydia M. Krinke		4		4																			
	" "		5		5																			
	" "	Val G. Bruns	6		6																			
	~~Arnold Krinke~~ " " "		8		8																			
	N. W. District of the Christian Missionary Alliance		9		Exempt																			
	~~Dorothy Schoke~~	E. M. Schumacher	10		"																			
	~~George W. Dennis~~		11		E. 100' of 11																			
	~~G. E. Dennis~~ ~~Dorothy Schoke~~	E. M. Schumacher	12		E. 100' of 12			less E. 100'																
	Val G. & Louise Bruns		13		1	2																		
	"		14		2																			
	"		15		3																			
	"		16		4																			
	"		17		5																			
	J. B. & Emma Nelson		18		6																			
	"		19		7																			
	"		20		8																			

Valuations by School Districts as Equalized by Department of Taxation — Agri. 7a (Rev) 247

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Dollars	Tax including State Homestead ..... Mills $	State Tax on Non-Homestead ..... Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
						H 316																				
1						25	60 74	10		60 84	1	PAID IN FULL	MAY	27	1948											
2						H 6	1 06			1 06	2	PAID IN FULL	MAY	27	1948											
3						H 6	1 06			1 06	3	PAID IN FULL	MAY	27	1948											
4						10	1 78	04		1 82	4	PAID IN FULL	MAY	27	1948			9 06								
5						10	1 78	04		1 82	5	PAID IN FULL	MAY	27	1948	5208										
6						10	1 78	04		1 82	6	PAID IN FULL	MAY	27	1948											
7						10	1 78	04		1 82	7	PAID IN FULL	MAY	27	1948											
8						10	1 78	04		1 82	8	PAID IN FULL	MAY	27	1948											
9						10	1 78	04		1 82	9	Church - Exempt														
10						10	1 78	04		1 82	10	Church - Exempt														
11		Included in Tax for Schools				10	1 78	04		1 82	11	PAID IN FULL	APR	-3	1948											
12		Included in Tax for Schools				10	1 78	04		1 82	12	PAID IN FULL	APR	-3	1948	4177		3 64								
13						H 181	32 24			32 24	13	PAID IN FULL	JUN	23	1948											
14						H 6	1 06			1 06	14	PAID IN FULL	JUN	23	1948											
15						H 6	1 06			1 06	15	PAID IN FULL	JUN	23	1948	5607		72 98								
16						H 196 20	38 48	08		38 56	16	PAID IN FULL	JUN	23	1948											
17						H 6	1 06			1 06	17	PAID IN FULL	JUN	23	1948											
18						H 6	1 06			1 06	18	PAID IN FULL	JUN	24	1948											
19						H 106	18 88			18 88	19	PAID IN FULL	JUN	24	1948	5891		21 00								
20						H 6	1 06			1 06	20	PAID IN FULL	JUN	24	1948											
						H 841 34 735	173 78	54		174 32																
						976	173 84	54																		

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER-DAVIS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
				Dollars	Dollars	Dollars	Dollars	Dollars				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Harris Matthews			Original Plat	1	9	2			Val														
" "				2	10																		
J. E. Johnston				3	11																		
" "				4	12																		
Rose M. Harland				5	13																		
"				6	14																		
"				7	15																		
"				8	16																		
"				9	17																		
"				10	18																		
"				11	19																		
"				12	20																		
"				13	21																		
"				14	22																		
"				15	23																		
"				16	24																		
School				17	1	3																	
"				18	2																		
"				19	3																		
"				20	4																		

Exempt

Parcel 1 to 4 inclusive, Block 3, Original Plat, Village of Bena

Validations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Total Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1							10	178	04		182	PAID IN FULL	MAY 28 1949	6511		21.80								
2							110	1960	44		2004	PAID IN FULL	MAY 28 1949											
3	SOLD FOR TAXES						10	178	04		182											1.82		
4	SOLD FOR TAXES						92	1638	38		1676											16.76		
5	Cy						10	178	04		182	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
6							98	1746	40		1786	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
7							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
8							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
9							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
10							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948	8685		17.14								
11							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948					17.14					
12							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948	8685										
13							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
14							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
15							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
16							8	142	04		146	2nd Half Paid / 1st Half Paid	OCT 30 1947 / JUN 24 1948											
17																								
18																								
19																								
20																								
							410	7298	174		7472													
								7472	166															

Form 4 C WILLIS-SUTTS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rge.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Tax or Sp. Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
School		Orig. Plat	1	5	3			Un													
"			2	6																	
"			3	7																	
"			4	8																	
"			5	9																	
"			6	10																	
"			7	11																	
"			8	12																	
"			9	13				Exempt													
"			10	14																	
"			11	15																	
"			12	16																	
"			13	17																	
"			14	18																	
"			15	19																	
"			16	20																	
"			17	21																	
"			18	22																	
			19																		
			20																		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													1															
2													2															
3													3															
4													4															
5													5															
6													6															
7													7															
8													8															
9													9															
10													10															
11													11															
12													12															
13													13															
14													14															
15													15															
16													16															
17													17															
18													18															
19													19															
20													20															

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

Form 4 C. WILLIS-SHAW COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Hundr.	Sec. School District	Indicate Non-resident Real Estate by a No	Indicate Non-resident Personal Tax by a No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	Hundr.				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Nelly M. Billstein		Orig Plat	14					Un														
2	"			2																			
3	"			3																			
4	"			4																			
5	"			5																			
6	"			6																			
7	"			7																			
8	"			8																			
9	"			9																			
10	"			10																			
11	"			11																			
12	"			12																			
13	Hiram N. Lakke			13																			
14	"			14																			
15	"			15																			
16	"			16																			
17	"			17																			
18	"			18																			
19	"			19																			
20																							

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1						H	1	18			18	1 PAID IN FULL	JUN	1	1948													
2						H	1	18			18	2 PAID IN FULL	JUN	1	1948													
3						H	1	18			18	3 PAID IN FULL	JUN	1	1948													
4						H	1	18			18	4 PAID IN FULL	JUN	1	1948													
5						H	1	18			18	5 PAID IN FULL	JUN	1	1948													
6						H	1	18			18	6 PAID IN FULL	JUN	1	1948													
7						H	1	18			18	7 PAID IN FULL	JUN	1	1948	7398		1930										
8						H	1	18			18	8 PAID IN FULL	JUN	1	1948													
9						H	1	18			18	9 PAID IN FULL	JUN	1	1948													
10						H	1	18			18	10 PAID IN FULL	JUN	1	1948													
11						H	85	15.47			15.47	11 PAID IN FULL	JUN	1	1948													
12						H	2	.36			.36	12 PAID IN FULL	JUN	1	1948													
13							2	.36			.36	13 PAID IN FULL	JUN	1	1948													
14							2	.36			.36	14 PAID IN FULL	JUN	1	1948													
15							2	.36			.36	15 PAID IN FULL	JUN	1	1948													
16							2	.36			.36	16 PAID IN FULL	JUN	1	1948	7402		252										
17							2	.36			.36	17 PAID IN FULL	JUN	1	1948													
18							2	.36			.36	18 PAID IN FULL	JUN	1	1948													
19							2	.36			.36	19 PAID IN FULL	JUN	1	1948													
20												20																
						H	97																					
						H	15	1982	—		1982																	
							111																					

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER-DATE STATIONERY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Taxes Extended Yes or No	Taxes Approved Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $1,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
							Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Hiram N. Lakke		1	Orig. Plat	20	4				Un														
"		2		21																			
"		3		22																			
"		4		23																			
"		5		24																			
Nelly M. Billstein		6		1	5																		
"		7		2																			
"		8		3																			
"		9		4																			
Chas. L. Lorence		10		5																			
"		11		6																			
"		12		7																			
"		13		8																			
"		14		9																			
"		15		10																			
"		17		11																			
"		18		12																			
~~Harold Harding~~	John Morse Jr.	19		13																			
"	" "	20		14																			

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills (Dollars)

	Sold for Taxes	Tax including State Homestead $ cts.	State Tax on Non-Homestead $ cts.	Special Taxes $ cts.	Total Taxes $ cts.	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1		2 .86			.86	PAID IN FULL	JUN 1 1948	1402		1.80								
2		2 .86			.86	PAID IN FULL	JUN 1 1948											
3		2 .86			.86	PAID IN FULL	JUN 1 1948											
4		2 .86			.86	PAID IN FULL	JUN 1 1948											
5		2 .86			.86	PAID IN FULL	JUN 1 1948											
6		H 2 .86			.86	PAID IN FULL	JUN 1 1948	1398		1.44								
7		H 2 .86			.86	PAID IN FULL	JUN 1 1948											
8		H 2 .86			.86	PAID IN FULL	JUN 1 1948											
9		H 2 .86			.86	PAID IN FULL	JUN 1 1948											
10		4 .72			.72	PAID IN FULL	FEB 11 1948											
11		284 50.58	1.16		51.74	PAID IN FULL	FEB 11 1948											
12		4 .72	.02		.74	PAID IN FULL	FEB 11 1948											
13		4 .72	.02		.74	PAID IN FULL	FEB 11 1948	1419	5.94									
14		4 .72	.02		.74	PAID IN FULL	FEB 11 1948											
15		4 .72	.02		.74	PAID IN FULL	FEB 11 1948											
16		4 .72	.02		.74	PAID IN FULL	FEB 11 1948											
17		4 .72	.02		.74	PAID IN FULL	FEB 11 1948											
18		4 .72	.02		.74	PAID IN FULL	SEP 1 - 1948											
19		4 .72	.02		.74	PAID IN FULL	SEP 1 - 1948	1335				1.48	.07					
20																		
		3/4 358 8 / 398	60.30 / 6.30	1.34 / 1.34	61.64													

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C WILLIAM SMITH COMPANY, MINNEAPOLIS

Original Plat

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	Sch. District	Indicate Phase and Year of Tax	Indicate Agricultural Tax or Tax	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
													Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	~~James Latella~~	State of Minnesota	1	Orig Plat	15	5				Nel														
	" "	State of Minnesota	2		16																			
	Matt Halladay		3		17																			
	" "		4		18																			
	Albin Hagen		5		19																			
	"		6		20																			
	"		7		21																			
	"		8		22																			
	"		9		23																			
	"		10		24																			
	Rose Mc Farland		11		1	6																		
	"		12		2																			
	Joe. Carpenter		13		3																			
	"		14		4																			
	"		15		5																			
	Margaret Mains		16		6																			
	"		17		7																			
	"		18		8																			
	"		19		9																			
			20																					

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	742 Rate 18.5 Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.5 Mills	SPECIAL TAXES	TOTAL TAXES		PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2													
3							H 2	36			36	3	PAID IN FULL OCT 11 1948												
4							H 15	268			268	4	PAID IN FULL OCT 11 1948		1875				304	10					
5							H 1	18			18	5	PAID IN FULL JUN 17 1948												
6							H 1	18			18	6	PAID IN FULL JUN 17 1948												
7							H 1	18			18	7	PAID IN FULL JUN 17 1948		1927		358								
8							H 1	18			18	8	PAID IN FULL JUN 17 1948												
9							H 15	268			268	9	PAID IN FULL JUN 17 1948												
10							H 1	18			18	10	PAID IN FULL JUN 17 1948												
11	C.T.J.						6	106	02		108	11	2nd Half Paid OCT 30 1948 / 1st Half Paid JUN 24 1948		1332 57 / 266 85		728		728						
12	"						74	1318	30		1348	12	2nd Half Paid OCT 30 1948 / 1st Half Paid JUN 24 1948												
13	SOLD FOR TAXES						H 3	54			54	13												54	
14	SOLD FOR TAXES						H 48	854			854	14												854	
15	SOLD FOR TAXES						H 4	72			72	15												72	
16	SOLD FOR TAXES						H 4	72			72	16												72	
17	SOLD FOR TAXES						H 44	784			784	17												784	
18	SOLD FOR TAXES						H 3	54			54	18												54	
19	SOLD FOR TAXES						H 3	54			54	19												54	
20												20													
							H 14 30 / 256	4030	82		4062														

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 © WILLIAM SAVAGE COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
			Orig. Plat																				
William Kirt		1		10	6				Unc														
"		2		11																			
"		3		12																			
Chas. L. Lorence		4		13																			
"		5		14																			
"		6		15																			
"		7		16																			
"		8		17																			
"		9		18																			
"		10		19																			
Rose McDarland		11		20																			
"		12		21																			
"		13		22																			
"		14		23																			
"		15		24																			
Village of Bena (Community Hall)		16		17																			
" " "		17		2																			
Frank L. Severson		18		3																			
" "		19		4																			
Helen Erickson		20		5																			

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 7.0 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
SOLD FOR TAXES	4 72			72	1st Half Paid 2nd Half Paid	JUN 7 1948 OCT - 7 1948											
~~SOLD FOR TAXES~~	90 16 04			16 04	1st Half Paid 2nd Half Paid	JUN 7 1948 OCT - 7 1948	7119 7638		8 05		8 05						
~~SOLD FOR TAXES~~	3 54			54	1st Half Paid 2nd Half Paid	JUN 7 1948 OCT - 7 1948											
4	4 72			72	PAID IN FULL	FEB 11 1949											
5	4 72			72	PAID IN FULL	FEB 11 1949											
6	230 40 96			40 96	PAID IN FULL	FEB 11 1949	1519	45 12									
7	4 72			72	PAID IN FULL	FEB 11 1949											
8	4 72			72	PAID IN FULL	FEB 11 1949											
9	4 72			72	PAID IN FULL	FEB 11 1949											
10	4 72			72	PAID IN FULL	FEB 11 1949											
11	6 1 06	02		1 08	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
12	6 1 06	02		1 08	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	3357				8 70						
13	6 1 06	02		1 08	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	615		8 70								
14	6 1 06	02		1 08	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
15	6 1 06	02		1 08	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
16																	
17																	
18	85 15 14			15 14	PAID IN FULL	MAY 27 1948											
19	6 1 06			1 06	PAID IN FULL	MAY 27 1948	6681		10 60								
20	88 15 68	36		16 04	PAID IN FULL	JUN 17 1948	8929		16 04								
	118 99 76	46		100 22													
	56	48															

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C—HILLIS-DAVIS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Orig. Plat																				
Helen Erickson		1					67		Yes													
" Harold Thomas Johansen		2					7															
" "		3					8															
Harold I. Harding		4					✓9															
"		5					✓10															
Bena Townsite Co.		6					11															
"		7					12															
Geo. J. Stephens		8					13															
"		9					14															
"		10					15															
Agnes Stephens		11					16															
Inez Gardner		12					✓17															
"		13					✓18															
John J. & Florence M. Gielen		14					19															
John Gielen		15					20															
John J. & Florence M. Gielen		16					21															
" " "		17					22															
John Gielen		18					23															
James D. Middleton		19					24															
		20																				

Valuations by School Districts as Equalized by Department of Taxation: Dist. No. 2 (Dollars)

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 2 Rate 27.6 Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 48.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
						H 6	106			106	1	PAID IN FULL	JUN 17 1948	1929		106✓								
						H 6	106			106	2	PAID IN FULL	APR 17 1948	4464		374✓								
						H 204	3634			3634	3	PAID IN FULL	APR 17 1948											
						408	7268	166		7434	4											7434	8177	
						10	178	04		184	5											184	202	
						10	178	04		184	6	1st Half Paid / 2nd Half Paid	APR 27 1948 / OCT 30 1948	1277		2188✓		2988✓						
						318	5664	130		5794	7	1st Half Paid / 2nd Half Paid	APR 27 1948 / OCT 30 1948											
						H 4	72			72	8	PAID IN FULL	JUN 24 1948											
						H 35	624			624	9	PAID IN FULL	JUN 24 1948											
						H 4	72			72	10	PAID IN FULL	JUN 24 1948	8490		840✓								
						H 4	72			72	11	PAID IN FULL	JUN 24 1948											
						H 4	72			72	12											72	79	
						H 45	802			802	13	✓										802	882	
						H 4	72			72	14	PAID IN FULL	JUN 11 1948											
						H 4	72			72	15	PAID IN FULL	JUN 11 1948											
						H 48	854			854	16	PAID IN FULL	JUN 11 1948	1401		142✓								
						H 4	72			72	17	PAID IN FULL	JUN 11 1948											
						H 4	72			72	18	PAID IN FULL	JUN 11 1948											
						32	570	14		584	19	2nd Half Paid / 1st Half Paid	OCT 29 1948 / JUN 29 1948	3357 / 8882		29✓		29✓						
											20													
						H 376 / 7.2 2706 / 1154	20560	318		20878														

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. ALLEN-DAYS COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inference Based Upon Year or No	Inference Approximate Total Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Ervin + Bernadine Kirk			1	8				Use														
2	Bruce E. Wolford			2																			
3	Ervin + Bernadine Kirk			3																			
4	Northwestern District of the Christian + Missionary Alliance, a corporation			4					Exempt														
5	" " " "			5																			
6	Frank + Katherine Severson			6																			
7	" " "			7																			
8	Antonia Nelson			8																			
9	" " " "			9																			
10	~~Elmer Nason~~ Antonia Nelson			10																			
11	Elmer Nason			11																			
12	"			12																			
13	"			13	19																		
14	"			14	2																		
15	M. M. Cowman			15	3																		
16	"			16	4																		
17	"			17	5																		
18	"			18	6																		
19	"			19	7																		
20	"			20	8																		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 74 Rate 31.7 Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.8 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES					10	1.78	.04		1.82	1	PAID IN FULL MAY 27 1948	6080		1.82								
2						10	1.78	.04		1.82	2	PAID IN FULL JUN 23 1948	6106		1.82								
3	SOLD FOR TAXES					10	1.78	.04		1.82	3	PAID IN FULL MAY 27 1948	6080		1.82								
4											4												
5											5												
6						162	28.86	.66		29.52	6	PAID IN FULL MAY 27 1948	6081		31.34								
7						10	1.78	.04		1.82	7	PAID IN FULL MAY 27 1948											
8						10	1.78	.04		1.82	8	PAID IN FULL SEP - 3 1948											
9						70	12.46	.28		12.74	9	PAID IN FULL SEP - 3 1948	11353				15.07	.47					
10						H 6	1.06			1.06	10	PAID IN FULL SEP - 3 1948											
11						H 6	1.06			1.06	11	PAID IN FULL APR 19 1948											
12						H 50	8.90			8.90	12	PAID IN FULL APR 19 1948	14476		12.08								
13						H 6	1.06			1.06	13	PAID IN FULL APR 19 1948											
14						H 6	1.06			1.06	14	PAID IN FULL APR 19 1948											
15	SOLD FOR TAXES					10	1.78	.04		1.82	15										1.82		
16	SOLD FOR TAXES					10	1.78	.04		1.82	16										1.82		
17	SOLD FOR TAXES					10	1.78	.04		1.82	17										1.82		
18	SOLD FOR TAXES					10	1.78	.04		1.82	18										1.82		
19	SOLD FOR TAXES					10	1.78	.04		1.82	19										1.82		
20	SOLD FOR TAXES					10	1.78	.04		1.82	20										1.82		
						H 74 / 34 32	74.04	1.38		75.42													
						H 6	1.06	.14															

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C WILLIS-DAVIS COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Information Tax or No	Information Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	M. M. Cowman			9	9				Un														
2	"			10																			
3	"			11																			
4				12																			
5	~~H. E. Strong~~	Bernadine H. Kirst, Arlene Schmincke, Geo. W. & Richard E. Denny + Dorothy Jakola		10																			
6	"	"	"	2																			
7	"	"	"	3																			
8	"	"	"	4																			
9	"	"	"	5																			
10	"	"	"	6																			
11	"	"	"	7																			
12	"	"	"	8																			
13	"	"	"	9																			
14	"	"	"	10																			
15	"	"	"	11																			
16	"	"	"	12																			
17	Mary A. Lyons			13																			
18	"			14																			
19																							
20																							

Validations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 477 Rate 42.2 Mills (Dollars)	Tax Including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 42.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES						4	72	02		74	1													74		
2	SOLD FOR TAXES						4	72	02		74	2													74		
3	SOLD FOR TAXES						4	72	02		74	3													74		
4	SOLD FOR TAXES						4	72	02		74	4													74		
5							H 320	37.16			37.18	5													37.18	43.10	
6							H 6	1.06			1.06	6													1.06	1.17	
7							H 6	1.06			1.06	7													1.06	1.17	
8							H 6	1.06			1.06	8													1.06	1.17	
9							H 6	1.06			1.06	9													1.06	1.17	
10							H 6	1.06			1.06	10													1.06	1.17	
11							H 6	1.06			1.06	11													1.06	1.17	
12							H 6	1.06			1.06	12													1.06	1.17	
13							H 6	1.06			1.06	13													1.06	1.17	
14							H 6	1.06			1.06	14													1.06	1.17	
15							H 6	1.06			1.06	15													1.06	1.17	
16							H 6	1.06			1.06	16													1.06	1.17	
17							H 50	8.90			8.90	17	PAID IN FULL JUN 1 1948				45832		9.62								
18							H 4	72			72	18	PAID IN FULL JUN 1 1948														
19												19															
20												20															
							H 340																				
							24 16	6334	08		6347																
							356	6347	06																		

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. WILLIS-SAVAGE COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hundredths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	Mary A. Lyons		1		15	10				Nu														
	"		2		16																			
	"		3		17																			
	"		4		18																			
	"		5		19																			
	Claire & Wayne Tibbetts		6		20																			
	" " "		7		21																			
	Alice Denny		8		22																			
	" "		9		23																			
	Lyons Bros.		10		24																			
	Walter D. Seelye		11		1	11																		
	" " "		12		2																			
	~~Bena Township~~	Walter D. Seelye	13		3																			
	Walter D. Seelye		14		4																			
	~~Nancy P. Jones~~	State of Minnesota	15		5																			
	Daisy Van Note		16		6																			
	"		17		7																			
	"		18		8																			
	Russell L. & Oval Kendall		19		9																			
			20																					

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 22.7 Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.2 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent as First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						4 4	72			72	PAID IN FULL	JUN	1	1948											
2						4 4	72			72	PAID IN FULL	JUN	1	1948											
3						4 25	4 46			4 46	PAID IN FULL	JUN	1	1948											
4						4 4	72			72	PAID IN FULL	JUN	1	1948	6682		17 80								
5						4 4	72			72	PAID IN FULL	JUN	1	1948											
6						4 55	9 80			9 80	PAID IN FULL	JUN	1	1948											
7						4 4	72			72	PAID IN FULL	JUN	1	1948											
8	SOLD FOR TAXES					6	1 06	02		1 08													1 08	1 08	
9	SOLD FOR TAXES					6	1 06	02		1 08													1 08	1 08	
10						6	1 06	02		1 08	PAID IN FULL	JUN	1	1948	6682		1 08								
11						4 4	72			72	PAID IN FULL	JUL	20	1948											
12						4 46	8 20			8 20	PAID IN FULL	JUL	20	1948	10462		17 28								
13						6	1 06	02		1 08	PAID IN FULL	JUL	20	1948											
14						40	7 12	16		7 28	PAID IN FULL	JUL	20	1948											
15																									
16						88	15 68	36		16 04	PAID IN FULL	FEB	20	1949											
17						4	72	02		74	PAID IN FULL	FEB	20	1948	1718	17 67									
18						4	72	02		74	PAID IN FULL	FEB	20	1948											
19						86	15 32	36		15 67	PAID IN FULL	JUN	11	1948	7599		15 68								
20																									
						4 150 / 64 224	70 58	1 00		71 58															
						576	9 04	14																	

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

Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Appropriated Tract by Number	Indicate Appropriated Tract by Name	True and Full Valuations: Land Exclusive of Structures Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Russell I. & Oval Kendall			10	11				Un														
2	~~Roy M. Ortand~~	Mrs Earl Seelye		11																			
3	" "	"		12																			
4	~~Lyons Bros.~~	State of Minnesota		13																			
5	Irene Losh			14																			
6	Bena Townsite Co.			15																			
7	"			16																			
8	"			17																			
9	"			18																			
10	Chas. L. Lorence			19										150	added								
11	"			20										150	"								
12	"			21										150	"								
13	"			22										150	"								
14	"			23										150	"								
15	"			24										150	"								
16	Oscar Chuckey			1	12																		
17	"			2																			
18	"			3																			
19	Boyd Demo			4																			
20	Bena Townsite Co.			5																			

Validations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 2407 Rate 72.0 Mills

	Sold for Taxes	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 40 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1		4	72	02	74	PAID IN FULL	JUN 1 1 1948	1399		74								
2		4	72	02	74	PAID IN FULL	JUL 26 1948					148	03					
3		4	72	02	74	PAID IN FULL	JUL 26 1948	1681										
4																		
5	SOLD FOR TAXES	14 13	232		232											232		
6		2	36		36	PAID IN FULL	SEP - 2 1948											
7		2	36		36	PAID IN FULL	SEP - 2 1948											
8		2	36		36	PAID IN FULL	SEP - 2 1948	11344				144	04					
9		2	36		36	PAID IN FULL	SEP - 2 1948											
10		64	1142	26	1166	PAID IN FULL	FEB 11 1948											
11		64	1142	26	1166	PAID IN FULL	FEB 11 1948	159										
12		64	1142	26	1166	PAID IN FULL	FEB 11 1948		6996									
13		64	1142	26	1166	PAID IN FULL	FEB 11 1948											
14		64	1142	26	1166	PAID IN FULL	FEB 11 1948											
15		64	1142	26	1166	PAID IN FULL	FEB 11 1948											
16	~~SOLD FOR TAXES~~	14 30	534		534	PAID IN FULL	OCT 28 1948	12353				134	18					
17	SOLD FOR TAXES	14 3	54		54											54		
18	SOLD FOR TAXES	14 3	54		54											54		
19	SOLD FOR TAXES	14 3	54		54											54		
20	SOLD FOR TAXES	14	72	02	74											74		
		514	8200	164	8364													
		460	8184	166														

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

Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C WILLIAM BAYS DIRECTOR, MINNEAPOLIS

		DESCRIPTION OF PROPERTY						TRUE AND FULL VALUATIONS				ASSESSED VALUATIONS							
												RURAL		ALL OTHER					
IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	No. Indicates Tax Exempt	Indicates Homestead Tax or No	Indicates Homestead Tax or No	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Melvin Halberg	1			6	12				Un														
"	2			7																			
"	3			8																			
Bena Township Co.	4			9																			
"	5			10																			
"	6			11																			
"	7			12																			
"	8			13																			
"	9			14																			
"	10			15																			
"	11			16																			
"	12			17																			
"	13			18																			
"	14			19																			
"	15			20																			
"	16			21																			
"	17			22																			
"	18			23																			
"	19			24																			
	20																						

	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION																														
SOLD FOR TAXES	District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		District No. ..... Rate ..... Mills		Total Rate 112.7 Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 40.0 ..... Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID			Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
	Dollars		Dollars		Dollars		Dollars		Dollars		Dollars	$ cts.	$ cts.	$ cts.	$ cts.		Month	Day	Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											24	42	10		43	PAID IN FULL	DEC	27	1948							5 10	H				
2											2	36			36	PAID IN FULL	DEC	27	1948	1341											
3											2	36			36	PAID IN FULL	DEC	27	1948												
4											2	36			36														36	40	
5											2	36			36														36	40	
6											2	36			36														36	40	
7											2	36			36														36	40	
8	SOLD FOR TAXES										2	36			36														36		
9	SOLD FOR TAXES										2	36			36														36		
10	SOLD FOR TAXES										2	36			36														36		
11	SOLD FOR TAXES										2	36			36														36		
12	SOLD FOR TAXES										2	36			36														36		
13	SOLD FOR TAXES										2	36			36														36		
14	SOLD FOR TAXES										2	36			36														36		
15	SOLD FOR TAXES										2	36			36														36		
16	SOLD FOR TAXES										2	36			36														36		
17	SOLD FOR TAXES										2	36			36														36		
18	SOLD FOR TAXES										2	36			36														36		
19	SOLD FOR TAXES										2	36			36														36		
20	SOLD FOR TAXES																														
										24	6	1076	10		1086																
												1.63	.14																		

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C Miller-Davis Company, Minneapolis

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rge.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Land Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Lloyd E. Cagley	State of Minnesota		1	13				Unl														
2	~~State of Minnesota~~	~~Harris L. Matthews~~	Howard Matthews	2																			
3	~~State of Minnesota~~	" "	" "	3																			
4	George Martin			4																			
5	"			5																			
6	Lloyd E. Cagley	State of Minnesota		6																			
7	~~"~~	State of Minnesota		7																			
8	~~"~~	State of Minnesota		8																			
9	~~"~~	State of Minnesota		9																			
10	~~"~~	State of Minnesota		10																			
11	~~"~~	State of Minnesota		11																			
12	~~"~~	State of Minnesota		12																			
13	State of Minnesota			13																			
14	State of Minnesota			14																			
15	State of Minnesota			15																			
16	State of Minnesota			16																			
17	State of Minnesota			17																			
18	State of Minnesota			18																			
19	State of Minnesota			19																			
20	State of Minnesota			20																			

Valuations by School Districts as Equalized by Department of Taxation: Non Res

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 9.1 / 7.1 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES						2	.36		.36	1	Forfeited														.36 Cancelled
2											2															
3											3															
4							2	.36		.36	4	PAID IN FULL SEP - 9 1948														
5							2	.36		.36	5	PAID IN FULL SEP - 9 1948														
6	SOLD FOR TAXES						2	.36		.36	6	Forfeited														.36 Cancelled
7	SOLD FOR TAXES						2	.36		.36	7	Forfeited														.36 "
8	SOLD FOR TAXES						2	.36		.36	8	Forfeited														.36 "
9	SOLD FOR TAXES						2	.36		.36	9	Forfeited														.36 "
10	SOLD FOR TAXES						2	.36		.36	10	Forfeited														.36 "
11	SOLD FOR TAXES						2	.36		.36	11	Forfeited														.36 "
12	SOLD FOR TAXES						2	.36		.36	12	Forfeited														.36 "
13											13															
14											14															
15											15															
16											16															
17											17															
18											18															
19											19															
20											20															
						7#	20	3.60		3.60																

Form 4 C—Hills-Sale Co., Minneapolis

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Tax Estate Homestead Yes or No	Tax Estate Non-Homestead Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Valuation (Dollars)	Total Assessed Valuation Raised by the Board of Review (Dollars)	Final Equalized Value (Dollars)
	State of Minnesota			21	13				Unx														
	State of Minnesota			22																			
	State of Minnesota			23																			
	State of Minnesota			24																			
	Clara Libbette			114																			
	"			2																			
	"			3																			
	John L. Smith			4																			
	Ernest Klemming			5																			
	"			6																			
	"			7																			
	"			8																			
	"			9																			
	Lloyd E. Cagley			10																			
	"			11																			
	Bena Townsite Co.			12																			
	—	John Sullivan		13																			
	—	" "		14																			
	Bena Townsite Co.			15																			
	"			16																			
	"			17																			

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 24 Rate 44 Mills

	Sold for Taxes	Valuations by School Districts (Dollars)	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1							1													
2							2													
3							3													
4							4													
5		24	42.8	10		4.38	5	PAID IN FULL JUN 1 1948												
6		4	72	02		.74	6	PAID IN FULL JUN 1 1948		6582		5.85								
7		4	72	02		.74	7	PAID IN FULL JUN 1 1948												
8	SOLD FOR TAXES	14 15	268			2.68	8											268		
9		4	72	02		.74	9	PAID IN FULL SEP - 2 1948												
10		4	72	02		.74	10	PAID IN FULL SEP - 2 1948												
11		4	72	02		.74	11	PAID IN FULL SEP - 2 1948												
12		4	72	02		.74	12	PAID IN FULL SEP - 2 1948												
13		4	72	02		.74	13	PAID IN FULL SEP - 2 1948		1344				7.74	19					
14		4	72	02		.74	14	PAID IN FULL SEP - 2 1948												
15		4	72	02		.74	15	PAID IN FULL SEP - 2 1948												
16		14	250	06		2.56	16	PAID IN FULL SEP - 2 1948												
17		4	72	02		.74	17	PAID IN FULL FEB 4 - 1949		1531	1.48									
18		4	72	02		.74	18	PAID IN FULL FEB 4 - 1949												
19		4	72	02		.74	19	PAID IN FULL SEP - 2 1948												
20		4	72	02		.74	20	PAID IN FULL SEP - 2 1948		1344				2.22	06					
		4	72	02		.74		PAID IN FULL SEP - 2 1948												
		24 15 / 24 109	1954	44		19.98														

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

Cass County, Minnesota, for Taxes for the Year 1947.

In whose name assessed	To whom transferred		Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax as Yes or No	Indicate Agricultural Value as Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
~~State of Minnesota~~ Annie Minks		1		18	14																		
Sandy Merrill		2		19																			
~~State of Minnesota~~ Rose McFarland		3		20																			
~~State of Minnesota~~ "	"	4		21																			
~~State of Minnesota~~ "	"	5		22																			
~~State of Minnesota~~ "	"	6		23																			
~~Lucy + Mary Lyons~~ Raymond Bu	Lyons	7		24																			
Alma + Clifford Dorman		8		1	15																		
"	"	9		2																			
"	"	10		3																			
"	"	11		4																			
~~Harold J. Harlin~~ Eliza Jane Morgan		13		5																			
" "	" "	14		6																			
" "	Clifford Dorman	15		7																			
" "	" "	16		8																			
Order of St. Benedict, Inc.		17		9																			
"		18		10																			
"	"	19		11																			
Beny. Fairbanks		20		12																			
"	"			13																			
				14																			

Exempt

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 77.5 Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 77.5 Mills	Special Taxes	Total Taxes		Paid	When Paid	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			Month Day Year		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
											1														
~~Sold for Taxes~~						H 10	1.78			1.78	2	PAID IN FULL	JUN 17 1948	5273		1.78									
											3														
											4														
											5														
											6														
						36	6.42	14		6.56	7	PAID IN FULL	JUN 1 1948	6512		6.56									
						H 3	.54			.54	8	1st Half Paid	OCT 30 1948 / JUN 1 1948												
						H 3	.54			.54	9	1st Half Paid / 2nd Half Paid	JUN 1 1948 / OCT 30 1948	17746 / 17460				12.39							
						H 3	.54			.54	10	1st Half Paid / 2nd Half Paid	JUN 1 1948 / OCT 30 1948			12.39									
						H 130	23.16			23.16	11	1st Half Paid	JUN 1 1948												
						38	6.76	.16		6.92	12	PAID IN FULL	JAN 22 1948												
						4	.72	.02		.74	13	PAID IN FULL	JAN 22 1948	714	8.40										
						4	.72	.02		.74	14	PAID IN FULL	JAN 22 1948												
						4	.72	.02		.74	15	PAID IN FULL	DEC - 3 1948							1.48	1.32				
						4	.72	.02		.74	16	PAID IN FULL	DEC - 3 1948	1481											
											17														
											18														
											19														
						H 25	4.46			4.46	20	PAID IN FULL	JUL 20 1948	10460		5.00									
						H 3	.54			.54		PAID IN FULL	JUL 20 1948												
						H 177	47.65	38		48.00															
						90																			
						267	47.55	.36																	

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Homestead Yes or No	Indicate Ag. Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	True and Full Valuations: Buildings and Other Structures (Dollars)	True and Full Valuations: Machinery Permanently Attached to Real Estate (Dollars)	True and Full Valuations: Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Assessed Valuations: Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	Assessed Valuations: All Other: Homestead Up to $4,000 25% (Dollars)	Assessed Valuations: All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Assessed Valuations: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Assessed Valuations: Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
~~Ernest Hemming~~	Ben Fairbank	Mrs Ray Tippetts	15	15				Nw														
Lyons Bros.			2	16																		
"			3	17																		
"			4	18																		
"			5	19																		
"			6	20																		
"			7	21																		
Lucy Lyons			8	22																		
"			9	23																		
"			10	24																		
Bena Townsite Co.			11	1	16																	
"			12	2																		
"			13	3																		
"			14	4																		
"			15	5																		
"			16	6																		
"			17	7																		
Mary Martin			18	8																		
"			19	9																		
"			20	10																		

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 11 Rate 74 Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 74 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1							4	72	02		74	PAID IN FULL	JUL	20	1948	14460		74									
2							4	72	02		74	PAID IN FULL	JUN	1	1948												
3							4	72	02		74	PAID IN FULL	JUN	1	1948												
4							4	72	02		74	PAID IN FULL	JUN	1	1948												
5							4	72	02		74	PAID IN FULL	JUN	1	1948												
6							4	72	02		74	PAID IN FULL	JUN	1	1948												
7							4	72	02		74	PAID IN FULL	JUN	1	1948	15832		14 42									
8							H 3	54			54	PAID IN FULL	JUN	1	1948												
9							H 3	54			54	PAID IN FULL	JUN	1	1948												
10							H 50	900			900	PAID IN FULL	JUN	1	1948												
11	SOLD FOR TAXES						4	72	02		74														74		
12	SOLD FOR TAXES						4	72	02		74														74		
13	SOLD FOR TAXES						4	72	02		74														74		
14	SOLD FOR TAXES						4	72	02		74														74		
15							4	72	02		74														74		
16	SOLD FOR TAXES						4	72	02		74														74		
17	SOLD FOR TAXES						4	72	02		74														74		
18							H 3	54			54	PAID IN FULL	SEP	9	1948												
19							H 3	54			54	PAID IN FULL	SEP	9	1948					4 64	10						
20							H 20	3 56			3 56	PAID IN FULL	SEP	9	1948	15 73											
							H 87 / H 44 56 / 138	2470 / 2458	28		2498																

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Units	No. School District	Sub-normal Homestead Tax or Sa	Infe-rior Agri-cul-tural Sa	True and Full Valuations: Land Exclusive of Buildings and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Mary Martin			11	16				1w														
2	"			12																			
3	Bena Townsite Co.			13																			
4	"			14																			
5	"			15																			
6	"			16																			
7	L. J. Shepard			117																			
8	"			2																			
9	"			3																			
10	"			4																			
11	L. J. & Jennie N. Shepard			5																			
12	" " "			6																			
13	~~Ira R. & Adeline Brooks~~	Arnold G. & Lydia M. Krinke		7																			
14	— — — "	" "		8																			
15	Earl & Julia Prien			122																			
16	"			2																			
17	"			3																			
18	"			4																			
19	"			5																			
20																							

	Sold for Taxes	Validations by School Districts as Equalized by Department of Taxation: District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	District No. / Rate ... Mills	Dollars	Tax including State Homestead ... Mills	State Tax on Non-Homestead ... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
								$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1							4 3	54			54	PAID IN FULL	SEP - 9 1948	11513				108	04					
2							4 3	54			54	PAID IN FULL	SEP - 9 1948											
3	SOLD FOR TAXES						4	72	02		74											74		
4	SOLD FOR TAXES						4	72	02		74											74		
5	SOLD FOR TAXES						4	72	02		74											74		
6	SOLD FOR TAXES						4	72	02		74											74		
7							6	106	02		108	PAID IN FULL	APR 13 1948											
8							6	106	02		108	PAID IN FULL	APR 13 1948											
9							6	106	02		108	PAID IN FULL	APR 13 1948											
10							6	106	02		108	PAID IN FULL	APR 13 1948	4377		36 35								
11							170	30 28	70		30 98	PAID IN FULL	APR 13 1948											
12							6	106	02		108	PAID IN FULL	APR 13 1948											
13							6	106	02		108	PAID IN FULL	MAY 27 1948			2 16								
14							6	106	02		108	PAID IN FULL	MAY 27 1948	16306										
15	SOLD FOR TAXES						6	106	02		108											108	8 114	
16	SOLD FOR TAXES						6	106	02		108											108	8 114	
17	SOLD FOR TAXES						58	1034	24		1058											1058	8 1164	
18	SOLD FOR TAXES						6	106	02		108											108	8 114	
19	SOLD FOR TAXES						6	106	02		108											108	8 114	
20																								
						314	316	5624	134		5758													
							316	5624	134															

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Auditor's Office, Minnesota

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Is Entire Homestead Tax or No	Is Entire Ag. Land Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the State Board of Review (Dollars)	Final Equalized Value (Dollars)
Bena Townsite Co.		1		6	22				Un														
"		2		7																			
"		3		8																			
"		4		9																			
"		5		10																			
"		6		11																			
"		7		12																			
"		8		13																			
"		9		14																			
"		10		15																			
"		11		16																			
"		12		17																			
"		13		18																			
"		14		19																			
"		15		20																			
"		16		21																			
"		17		22																			
State of Minnesota		18		23																			
State of Minnesota		19		24																			
		20																					

Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 441 Rate 77.78 Mills (Dollars)

	Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.8 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES	72	02		74	1											74		
2	SOLD FOR TAXES	72	02		74	2											74		
3	SOLD FOR TAXES	72	02		74	3											74		
4	SOLD FOR TAXES	72	02		74	4											74		
5	SOLD FOR TAXES	72	02		74	5											74		
6	SOLD FOR TAXES	72	02		74	6											74		
7	SOLD FOR TAXES	72	02		74	7											74		
8	SOLD FOR TAXES	72	02		74	8											74		
9	SOLD FOR TAXES	72	02		74	9											74		
10	SOLD FOR TAXES	72	02		74	10											74		
11	SOLD FOR TAXES	72	02		74	11											74		
12	SOLD FOR TAXES	72	02		74	12											74		
13	SOLD FOR TAXES	1.06	02		1.08	13											1.08		
14	SOLD FOR TAXES	1.06	02		1.08	14											1.08		
15	SOLD FOR TAXES	1.06	02		1.08	15											1.08		
16	SOLD FOR TAXES	1.06	02		1.08	16											1.08		
17	SOLD FOR TAXES	1.06	02		1.08	17											1.08		
18						18													
19						19													
20						20													
		13.94	.34		14.28														

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 © MILLER-DAVIS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax = Ha	Indicate Agricultural Tax = Aa	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value as Equalized by the Board of Review (Dollars)
Melvin Mettler		1		1	23				Un													
"		2		2																		
"		3		3																		
"		4		4																		
"		5		5																		
Charles Hurey		6		6																		
"		7		7																		
"		8		8																		
Ervin & Bernadeen Kirt		9		9																		
"	"	10		10									600	0000								
"	"	11		11																		
"	"	12		12																		
Rose McHarland		13		13																		
"		14		14																		
"		15		15																		
"		16		16																		
State of Minnesota		17		17																		
Sharon P. Lucker		18		18																		
" "		19		19																		
		20																				

Valuations by School Districts as Equalized by Department of Taxation: 718 (Dollars)

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 718 Rate 20.7 Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty	November Settlement 1948 ($ cts.)	Penalty	Collections to First Monday in January 1949 ($ cts.)	Penalty	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1							H 180 20	3562	08	W Jewell	3570	1 Part Paid Balance Paid	JUN 22 1948 NOV 19 [illegible]											
2							H 4	72			72	2 Part Paid Balance Paid	JUN 22 1948 NOV 19 [illegible]											
3							H 4	72			72	3 Part Paid Balance Paid	JUN 22 1948 NOV 19 [illegible]	9714 9741		22.00				18.22	1.46			~~Balance Due~~
4							H 3	54			54	4 Part Paid Balance Paid	JUN 22 1948 NOV 19 [illegible]											
5							H 3	54			54	5 Part Paid Balance Paid	JUN 22 1948 NOV 19 [illegible]											
6							H 4	72			72	6 PAID IN FULL	JUL 20 1948	10461		2442								
7							H 130	2216			2216	7 PAID IN FULL	JUL 20 1948											
8							H 3	54			54	8 PAID IN FULL	JUL 20 1948											
9	SOLD FOR TAXES						6	106	02		108	9										108		
10	SOLD FOR TAXES						H 154	2744			2744	10										27.44		
11	SOLD FOR TAXES						6	106	02		108	11										108		
12	SOLD FOR TAXES						6	106	02		108	12										108		
13	C.G.						4	72	02		74	13 2nd Half Paid 1st Half Paid	OCT 30 [illegible] JUN 24 [illegible]											
14							4	72	02		74	14 1st Half Paid 2nd Half Paid	OCT 30 [illegible] JUN 24 [illegible]											
15							36	642	14		656	15 2nd Half Paid 1st Half Paid	OCT 30 [illegible] JUN 24 [illegible]	9857<8615		439		439						
16							4	72	02		74	16 1st Half Paid	OCT 24 [illegible] JUN 24 [illegible]											
17												17												
18							4	72	02		74	18										74	81	
19							4	72	02		74	19										74	81	
20												20												
							H #85 74	10320	38		10358													
							579	10394	38															

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

F. G. ELLER & CO. ELLER-DAVIS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Units	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Not Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Not Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Sharon P. Lucker		1		✓20	23			Une															
" "		2		✓21																			
Harries Matthews		3		22																			
" "		4		23																			
" "		5		24																			
Paul Buffalo		6		1	24																		
"		7		2																			
"		8		3																			
"		9		4																			
"		10		5																			
"		11		6																			
"		12		7																			
"		13		8																			
"		14		9																			
Melvin & Marcella Mettler		15		✓10						y			4						1				
" "		16		✓11						1			4						1				
" "		17		✓12						y			4						1				
Lillian B. Matthews		18		13																			
" "		19		14																			
		20																					

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Dollar	Tax including State Non-Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4½ Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1945 ($ cts.)	June Settlement 1945 ($ cts.)	Penalty ($ cts.)	November Settlement 1946 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1							22	8 79	08		4 00	45												4 00	4 40	
2							4	72	02		74	47												74	81	
3							H 3	54			54	3	PAID IN FULL	MAY 28 1948												
4							H 3	54			54	4	PAID IN FULL	MAY 28 1948	6511		1266									
5							H 65	11 58			11 58	5	PAID IN FULL	MAY 28 1948												
6	SOLD FOR TAXES						H 20	3 56			3 56	6												3 56		
7	SOLD FOR TAXES						N 3	54			54	7												54		
8	SOLD FOR TAXES						N 3	54			54	8												54		
9	SOLD FOR TAXES						N 3	54			54	9												54		
10	SOLD FOR TAXES						H 3	54			54	10												54		
11	SOLD FOR TAXES						H 3	54			54	11												54		
12	SOLD FOR TAXES						H 3	54			54	12												54		
13	SOLD FOR TAXES						H 3	54			54	13												54		
14	SOLD FOR TAXES						H 3	54			54	14												54		
15							H 1	18			18	15												18	20	
16							H 1	18			18	16												18	20	
17							H 1	18			18	17												18	20	
18	SOLD FOR TAXES						16	2 84	06		2 90	18	PAID IN FULL	AUG 25 1948	11506				364	09						
19	SOLD FOR TAXES						4	72	02		74	19	PAID IN FULL	AUG 25 1948												
20												20														
							H 116 / 34	2428	18		2946															
							164	2428	18																	

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller-Davis Company, Minneapolis

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Exemption Taxes by Ex	Indicate Special Taxes by Sp	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $1,000 25% (Dollars)	All Other: Over $1,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Lloyd E. Cagley			15	24				Un														
2	"			16																			
3	"			17																			
4	"			18																			
5	"			19																			
6	"			20																			
7	"			21																			
8	Diocese of Duluth			22																			
9	" "			23																			
10	" "			24																			
11	Bena Townsite Co.			1	25																		
12	" "			2																			
13	" "			3																			
14	Dora V. McClimek			4																			
15	State of Minnesota	(Cont. to Andrew Stangel)		5						y		4						1					
16	State of Minnesota	(" " ")		6						y		4						1					
17	State of Minnesota	(" " ")		7						y		4						1					
18	State of Minnesota	(" " ")		8						y		4						1					
19	State of Minnesota	(" " ")		9						y		4						1					
20																							

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Not Ext. No. 221 Rate ..... 72.7 Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 72.7 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES						4	72	02		74	1													74	81	
2	SOLD FOR TAXES						4	72	02		74	2													74	81	
3	SOLD FOR TAXES						4	72	02		74	3													74	81	
4	SOLD FOR TAXES						4	72	02		74	4													74	81	
5	SOLD FOR TAXES						4	72	02		74	5													74	81	
6	SOLD FOR TAXES						4	72	02		74	6													74	81	
7	SOLD FOR TAXES						4	72	02		74	7													74	81	
8												8															
9												9															
10												10															
11							4	72	02		74	11	PAID IN FULL SEP - 2 1948														
12							4	72	02		74	12	PAID IN FULL SEP - 2 1948				1947				2.25	36					
13							4	72	02		74	13	PAID IN FULL SEP - 2 1948														
14	SOLD FOR TAXES						4 25	4.46			4.46	14	PAID IN FULL DEC 28 1948				3597						4.46	36			
15							1	18			18	15													18	20	
16							1	18			18	16													18	20	
17							1	18			18	17													18	20	
18							1	18			18	18													18	20	
19							1	18			18	19													18	20	
20												20															
						34	34 30 40 76	12.56 12.46	20 16		12.76																

Form 4 C—Sales-tax report, enclosed

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Solid or Bituminous Road Tax or Tax	Delinquent Road Tax or Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota (Cont. to Andrew Stangel)				10	25			Un			4						1					
2	State of Minnesota (" " ")				11							4						1					
3	State of Minnesota (" " ")				12							4						1					
4	State of Minnesota (" " ")				13							4						1					
5	State of Minnesota (" " ")				14							4						1					
6	State of Minnesota (" " ")				15							4						1					
7	State of Minnesota (" " ")				16							4						1					
8	State of Minnesota (" " ")				17							4						1					
9	Dorothy Nason				18																		
10	" "				19																		
11	Bena Townsite Co.				20																		
12	"				21																		
13	"				22																		
14	"				23																		
15	"				24																		
16	Mrs. Otis H. Olson				1	26																	
17	" "				2																		
18	Bena Townsite Co.				3																		
19	"				4																		
20	"				5																		

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. Nason Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.					$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1						4	1 18			18	1											18	20		
2						4	1 18			18	2											18	20		
3						4	1 18			18	3											18	20		
4						4	1 18			18	4											18	20		
5						4	1 18			18	5											18	20		
6						4	1 18			18	6											18	20		
7						4	1 18			18	7											18	20		
8						4	1 18			18	8											18	20		
9	SOLD FOR TAXES					4	3 54			54	9											54			
10	SOLD FOR TAXES					4	2 36			36	10											36			
11	SOLD FOR TAXES					4	72	02		74	11											74			
12	SOLD FOR TAXES					4	72	02		74	12											74			
13	SOLD FOR TAXES					4	72	02		74	13											74			
14	SOLD FOR TAXES					4	72	02		74	14											74			
15	SOLD FOR TAXES					4	72	02		74	15											74			
16						4	1 18			18	16	PAID IN FULL	JUL 20 1948	10463		11 04									
17						4	61 1086			1086	17	PAID IN FULL	JUL 20 1948												
18	SOLD FOR TAXES					2	36			36	18											36			
19	SOLD FOR TAXES					2	36			36	19											36			
20	SOLD FOR TAXES					58	1054	24		1054	20											1058			
						N 75																			
					34	87	2804	34		2838															
						157																			

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C. MILLER-DAVIS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Lloyd E. Cagley		1		6	26				Unorganized														
"		2		7																			
"		3		8																			
"		4		9																			
"		5		10																			
"		6		11																			
"		7		12																			
~~State of Minnesota~~	Verne J. Matthews	8		1	27																		
~~State of Minnesota~~	" "	9		2																			
State of Minnesota		10		3																			
State of Minnesota		11		4																			
State of Minnesota		12		5																			
State of Minnesota		13		6																			
State of Minnesota		14		7																			
State of Minnesota		15		8																			
State of Minnesota		16		9																			
State of Minnesota		17		10																			
State of Minnesota		18		11																			
State of Minnesota		19		12																			
		20	Lots 13-24 Inc. Blk 27 not listed																				

Valuations by School Districts as Equalized by Department of Taxation: Not Assessed

Sold for Taxes	District No. Rate ..... Mills (Dollars)	District No. Rate ..... Mills (Dollars)	District No. Rate ..... Mills (Dollars)	District No. Rate ..... Mills (Dollars)	District No. Rate ..... Mills (Dollars)	District No. Rate ..... Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 25.1 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
SOLD FOR TAXES							2 36			36	1													36		
SOLD FOR TAXES							2 36			36	2													36		
SOLD FOR TAXES							2 36			36	3													36		
SOLD FOR TAXES							2 36			36	4													36		
SOLD FOR TAXES							2 36			36	5													36		
SOLD FOR TAXES							2 36			36	6													36		
SOLD FOR TAXES							2 36			36	7													36		
							2				8															
							2				9															
											10															
											11															
											12															
											13															
											14															
											15															
											16															
											17															
											18															
											19															
											20															
							2#	14	252																	
								2 50	.06	2 51																

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C. ALLEN-BLAKE COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres or ~~Lots~~	No. School District	Indicate Agricultural Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $3,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
							~~Acres~~ ~~Lots~~															
1	Ben Pfannenstein						~~Lot 12th~~ 1 28 Hm															
2	"						2															
3	"						3															
4	"						4															
5	"						5															
6	"						6															
7	"						7															
8	"						8															
9	"						9															
10	"						10															
11	"						11															
12	"						12															
13	"						13															
14	"						14															
15	"						15															
16	"						16															
17	"						17															
18	"						18															
19	"						19															
20																						

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2 Rate 36 Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 9.4 Mills	Special Taxes	Total Taxes		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1	SOLD FOR TAXES						2	36			36	1											36		
2	SOLD FOR TAXES						2	36			36	2											36		
3	SOLD FOR TAXES						2	36			36	3											36		
4	SOLD FOR TAXES						2	36			36	4											36		
5	SOLD FOR TAXES						2	36			36	5											36		
6	SOLD FOR TAXES						2	36			36	6											36		
7	SOLD FOR TAXES						2	36			36	7											36		
8	SOLD FOR TAXES						2	36			36	8											36		
9	SOLD FOR TAXES						2	36			36	9											36		
10	SOLD FOR TAXES						2	36			36	10											36		
11	SOLD FOR TAXES						2	36			36	11											36		
12	SOLD FOR TAXES						2	36			36	12											36		
13	SOLD FOR TAXES						2	36			36	13											36		
14	SOLD FOR TAXES						2	36			36	14											36		
15	SOLD FOR TAXES						2	36			36	15											36		
16	SOLD FOR TAXES						2	36			36	16											36		
17	SOLD FOR TAXES						2	36			36	17											36		
18	SOLD FOR TAXES						2	36			36	18											36		
19	SOLD FOR TAXES						2	36			36	19											36		
20												20													
							76 38	684			684														
								676	16																

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C—W. B. BURR DAYTON, MINNESOTA

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Date Homestead Taxes Are Paid	Indicate Age Exemption Is Claimed	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Ben Pfannenstein			2028					Un														
2	"			21																			
3	"			22																			
4	"			23																			
5	"			24																			
6	~~Ernest Hlemming~~	Ross Tucker		129																			
7	~~"~~	" "		2																			
8	~~"~~	" "		3																			
9	~~"~~	" "		4																			
10	~~"~~	" "		5																			
11	~~"~~	" "		6																			
12	Annie Tallfeather			7																			
13	"	"		8																			
14	State of Minnesota	(Cont. to W. Ross Tucker)		9						Y		"							1				
15	State of Minnesota	(" " ")		10								"							1				
16	State of Minnesota	(" " ")		11								"							1				
17	State of Minnesota	(" " ")		12								"							1				
18	State of Minnesota	(" " ")		13								"							1				
19	State of Minnesota	(" " ")		14								"							1				
20																							

Valuations by School Districts as Equalized by Department of Taxation

	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 2471 Rate 42.2 Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 42.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	SOLD FOR TAXES					2	36			36	1											36		
2	SOLD FOR TAXES					2	36			36	2											36		
3	SOLD FOR TAXES					2	36			36	3											36		
4	SOLD FOR TAXES					2	36			36	4											36		
5	SOLD FOR TAXES					2	36			36	5											36		
6						4	72	02		74	6	PAID IN FULL	SEP - 2 1948											
7						4	72	02		74	7	PAID IN FULL	SEP - 2 1948											
8						4	72	02		74	8	PAID IN FULL	SEP - 2 1948											
9						4	72	02		74	9	PAID IN FULL	SEP - 2 1948	384				4 44	11					
10						4	72	02		74	10	PAID IN FULL	SEP - 2 1948											
11						4	72	02		74	11	PAID IN FULL	SEP - 2 1948											
12	SOLD FOR TAXES					H 15	266			266	12											268		
13	SOLD FOR TAXES					H 3	54			54	13											54		
14	20					H 1	18			18	14	PAID IN FULL	JUN 1 7 1948											
15						H 1	18			18	15	PAID IN FULL	JUN 1 7 1948											
16						H 1	18			18	16	PAID IN FULL	JUN 1 7 1948	11928		108								
17						H 1	18			18	17	PAID IN FULL	JUN 1 7 1948											
18						H 1	18			18	18	PAID IN FULL	JUN 1 7 1948											
19						H 1	18			18	19	PAID IN FULL	JUN 1 7 1948											
20											20													
						H 24 / 34 / 58	1042 / 1054	12 / 12		1054														

Form 4 C. Miller Data Forms, Minneapolis

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Inclusion Exclusion Tax Levy	Inclusion Exclusion Tax Levy	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota	(Cont. to W. Rose Zucker)		15	29				Unc	Y		4						1					
2	State of Minnesota	"		16								4						1					
3	State of Minnesota	"		17								4						1					
4	State of Minnesota	"		18								4						1					
5	State of Minnesota	"		19								4						1					
6	State of Minnesota	"		20								4						1					
7	State of Minnesota	"		21								4						1					
8	State of Minnesota	"		22								4						1					
9	State of Minnesota	"		23								4						1					
10	State of Minnesota	"		24						Y		4						1					
11	State of Minnesota	"		1	30						No	5								2			
12	State of Minnesota	"		2								5								2			
13	State of Minnesota	"		3								5								2			
14	State of Minnesota	"		4								5								2			
15	State of Minnesota	"		5								5								2			
16	State of Minnesota	"		6								5								2			
17	State of Minnesota	"		7								5								2			
18	State of Minnesota	"		8								5								2			
19	State of Minnesota	"		9								5								2			
20																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	District No. Rate Mills (Dollars)	Tax including State Homestead Mills ($ cts.)	State Tax on Non-Homestead Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1	20					4 1	18			18	1 PAID IN FULL	JUN	17	1948											
2	"					4 1	18			18	2 PAID IN FULL	JUN	17	1948											
3	"					4 1	18			18	3 PAID IN FULL	JUN	17	1948											
4	"					4 1	18			18	4 PAID IN FULL	JUN	17	1948											
5	"					4 1	18			18	5 PAID IN FULL	JUN	17	1948											
6	"					4 1	18			18	6 PAID IN FULL	JUN	17	1948	11178		180								
7	"					4 1	18			18	7 PAID IN FULL	JUN	17	1948											
8	"					4 1	18			18	8 PAID IN FULL	JUN	17	1948											
9	"					4 1	18			18	9 PAID IN FULL	JUN	17	1948											
10	"					4 1	18			18	10 PAID IN FULL	JUN	17	1948											
11	"					2	36			36	11 PAID IN FULL	OCT	30	[illegible]											
12	"					2	36			36	12 PAID IN FULL	OCT	30	[illegible]											
13	"					2	36			36	13 PAID IN FULL	OCT	30	[illegible]											
14	"					2	36			36	14 PAID IN FULL	OCT	30	[illegible]											
15	"					2	36			36	15 PAID IN FULL	OCT	30	[illegible]											
16	"					2	36			36	16 PAID IN FULL	OCT	30	[illegible]	13095				324	11					
17	"					2	36			36	17 PAID IN FULL	OCT	30	[illegible]											
18	"					2	36			36	18 PAID IN FULL	OCT	30	[illegible]											
19	"					2	36			36	19 PAID IN FULL	OCT	30	[illegible]											
20											20														
						4 10 / 24 18 / 28	504			504															

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Allen-Bates Printing, Minneapolis

In Whose Name Assessed	To Whom Transferred		Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Ernest Hemming		1		10	30				Un														
"		2		11																			
"		3		12																			
"		4		13																			
"		5		14																			
"		6		15																			
"		7		16																			
"		8		17																			
Floyd E. Lagley		9		18																			
"		10		19																			
"		11		20																			
"		12		21																			
"		13		22																			
State of Minnesota	(Cont. to W. Ross Tucker)	14		23						No			5						2				
State of Minnesota	(" " " ")	15		24						"			5						2				
Floyd J. Kirk		16		1	31					Y													
"		17		2						Y													
"		18		3						Y													
"		19		4						Y													
		20																					

Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 74 Rate 24 Mills (Dollars)	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4.2 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
						4	72	02		74	1	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	2	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	3	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	4	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	5	PAID IN FULL	SEP	-2	1948	1944				5.25	N					
						4	72	02		74	6	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	7	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	8	PAID IN FULL	SEP	-2	1948											
						4	72	02		74	9													74	81	
						4	72	02		74	10													74	81	
						4	72	02		74	11													74	81	
						4	72	02		74	12													74	81	
						4	72	02		74	13													74	81	
						2	36			36	14	PAID IN FULL	JUN	17	1948	1928		72								
						2	36			36	15	PAID IN FULL	JUN	17	1948											
					84	1496				1496	16	PAID IN FULL	JUN	17	1948											
					1	18				18	17	PAID IN FULL	JUN	17	1948	1932		1550								
					1	18				18	18	PAID IN FULL	JUN	17	1948											
					1	18				18	19	PAID IN FULL	JUN	17	1948											
											20															
					84 87 / 84	56	2558	26		2584																
						143	2548	26																		

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Inh. and Non-Resid. Tax at Re	Inh. and Non-Resid. Tax at Sa	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Revised by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	Lloyd E. Cagley			5-31					Unc														
	"		2	6																			
	"		3	7																			
	"		4	8																			
	"		5	9																			
	"		6	10																			
	Yola D. + Frank W. Lewandowski		7	11																			
	Lloyd E. Cagley		8	12																			
	"		9	13																			
	"		10	14																			
	"		11	15																			
	"		12	16																			
	"		13	17																			
	"		14	18																			
	"		15	19																			
	"		16	20																			
	"		17	21																			
	"		18	22																			
	"		19	23																			
	"		20	24																			

Valuations in School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. 2 Rate 24.7 Mills

	Sold for Taxes	Tax including State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 24.7 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1		2	36		36	1	PAID IN FULL	SEP	2	1948											
2		2	36		36	2	PAID IN FULL	SEP	2	1948											
3		2	36		36	3	PAID IN FULL	SEP	2	1948											
4		2	36		36	4	PAID IN FULL	SEP	2	1948	11344				21.65	.25					
5		2	36		36	5	PAID IN FULL	SEP	2	1948											
6		2	36		36	6	PAID IN FULL	SEP	2	1948											
7	SOLD FOR TAXES	14.105	1.70		18.70	7														18.70	20.07
8		4	72	.02	74	8	PAID IN FULL	SEP	2	1948											
9		4	72	.02	74	9	PAID IN FULL	SEP	2	1948											
10		4	72	.02	74	10	PAID IN FULL	SEP	2	1948											
11		4	72	.02	74	11	PAID IN FULL	SEP	2	1948											
12		4	72	.02	74	12	PAID IN FULL	SEP	2	1948											
13		4	72	.02	74	13	PAID IN FULL	SEP	2	1948	11341				9.65	.23					
14		4	72	.02	74	14	PAID IN FULL	SEP	2	1948											
15		4	72	.02	74	15	PAID IN FULL	SEP	2	1948											
16		4	72	.02	74	16	PAID IN FULL	SEP	2	1948											
17		4	72	.02	74	17	PAID IN FULL	SEP	2	1948											
18		4	72	.02	74	18	PAID IN FULL	SEP	2	1948											
19		4	72	.02	74	19	PAID IN FULL	SEP	2	1948											
20		4	72	.02	74	20	PAID IN FULL	SEP	2	1948											
		3.4 N 105 / 64 / 167	30.22 / 3.16	.26 / .26	30.48																

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. ALLEN-DAVIS COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Homestead Tax by Ha	Indicate Non-Homestead Tax by Na	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total Type and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
1	State of Minnesota		All of		85				Un														
2	Julius Witkofsky		All of Blk. 8 of Ly.		86																		
3																							
4																							
5	Louis Kirt		All of Blk. 11 of Ly.		86																		
6	"				91																		
7	"				92																		
8	"				93																		
9	"				94																		
10	"				99																		
11	Lewis & Nellie Kirt				1	100																	
12	" "				2																		
13	" "				3																		
14	" "				4																		
15	" "				5																		
16	" "				6																		
17	" "				7																		
18	" "				8																		
19																							
20																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1												
2							4.50	.90			.90	2	PAID IN FULL JUN 23 1948	8605		.90								
3												3												
4												4												
5							4.1	.18			.18	5	PAID IN FULL JUN 22 1948											
6							4.6	.106			.106	6	PAID IN FULL JUN 22 1948											
7							4.6	.106			.106	7	PAID IN FULL JUN 22 1948	8406		.548								
8							4.6	.106			.106	8	PAID IN FULL JUN 22 1948											
9							4.6	.106			.106	9	PAID IN FULL JUN 22 1948											
10							4.6	.106			.106	10	PAID IN FULL JUN 22 1948											
11							4.1	.18			.18	11	PAID IN FULL JUN 22 1948											
12							4.1	.18			.18	12	PAID IN FULL JUN 22 1948											
13							4.1	.18			.18	13	PAID IN FULL JUN 22 1948											
14							4.1	.18			.18	14	PAID IN FULL JUN 22 1948	8406		.144								
15							4.1	.18			.18	15	PAID IN FULL JUN 22 1948											
16							4.1	.18			.18	16	PAID IN FULL JUN 22 1948											
17							4.1	.18			.18	17	PAID IN FULL JUN 22 1948											
18							4.1	.18			.18	18	PAID IN FULL JUN 22 1948											
19												19												
20												20												
							4.59																	
							24	1.582			1.582													
								1.586																

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C WILLIAM-BAYER COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax by Yes	Indicate Agricultural Land Tax by Yes	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value Equalized by the Board of Review	Final Equalized Value
				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Louis Kirt		E½ of		100																		
2	" "		S. 100' of W½ of		100																		
3	G. E. Denny		N. 100' of W½ of		101																		
4	Lewis + Nellie Kirt		E½ of		101																		
5	William J. Fairbanks, Sr.				5																		
6	" "				6																		
7	" "				7																		
8	" "				8																		
9	Mary Cloud				9																		
10	" "				10																		
11	~~Jacob Kohombausch~~	Rose McFarland			11																		
12	" " "	"			12																		
13	Lewis + Nellie Kirt				102																		
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	District No. Rate ... Mills	Dollars	Tax including State Homestead ... Mills	State Tax on Non-Homestead ... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1							H 3	54			54	PAID IN FULL	JUN 2 1948	8406		90								
2							H 2	36			36	PAID IN FULL	JUN 2 1948											
3	SOLD FOR TAXES						4	72	02		74											74		
4							H 3	54			54	PAID IN FULL	JUN 2 1948	8406		54								
5							H 1	18			18											18	20	
6							H 1	18			18											18	20	
7							H 11	196			196											196	216	
8							H 1	18			18											18	20	
9							H 11	196			196	PAID IN FULL	JUN 2 1948	6190		214								
10							H 1	18			18	PAID IN FULL	JUN 2 1948											
11							H 11	196			196											196	216	
12							H 1	18			18											18	20	
13							H 6	106			106	PAID IN FULL	JUN 2 1948	8406		106								
14																								
15																								
16							20	356	08		364	Out										364	Out	
17																								
18																								
19																								
20																								
							214 H 24	1356	10		1366													
							76	1358	10															

Assessment Roll and Tax List of Real Property in the Village of Bena, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hills	No. School District	Information Required and Tax or No Tax	Information Required and Tax or No Tax	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations — Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Valuation Submitted for the Board of Review (Dollars)	Final Equalized Value (Dollars)
1		Railway Leases																				
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

	Sold for Taxes	Valuations by School Districts as Equalized by Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 2471 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes		Paid	When Paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.							$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1											1															
2											2															
3											3															
4											4															
5											5															
6											6															
7											7															
8											8															
9	H.			94 4039 = 4133							9															
10	7.21	(44.7) 7.21		4694 4653							10															
11	Totals			13 ~~667~~ = ~~680~~ 884							11															
12				107 ~~4721~~ = ~~4754~~ 5679 5756							12															
13											13															
14				1346 1154.44 1546.00							14															
15				8672 99							15															
16						9.2m	17.44				16															
17						7.9 m	1547.22				17															
18							1564.66	18.58		1583.24	18															
19											19															
20											20															

1547.22

17.44