ASSESSMENT BOOKS

1928

Village of Bena

THE FRITZ-CROSS CO., ST. CLOUD, MINN.

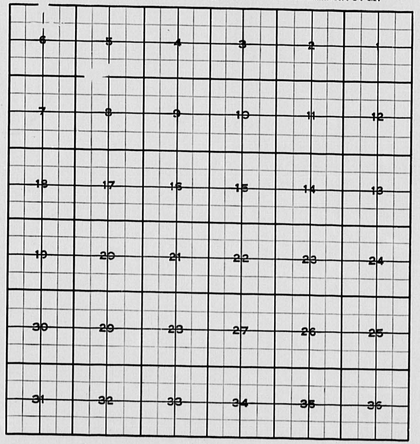
INDEX TO SECTIONS

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

For Convenience of Auditor in Showing Boundaries of School Districts.

Village of Bena (Unorganized School District)

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



DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR

CASS County, Minn., APR 23 1928 1928

Assessor of the Village

of Bena IN THE COUNTY AFORESAID:

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Book for the said Town for the year 1928, containing a list of all lands and town lots subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by law prescribing your duties hereto annexed.

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

G. A. Galer

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers refer to General Statutes 1923.)

Sec. 1974. Property subject to taxation. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 1913. Classification of Property. When percentages of full and true value to be assessed. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

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

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

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

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

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

State of Minnesota,
COUNTY OF CASS } ss.

G. A. Galer being first duly sworn, says that he is the County Auditor of CASS County, that the book to which this is attached contains a full and correct list of all real and personal property in said ~~Town of~~ Village of Bena in said County, as far as he has been able to ascertain the same, omitted from the Assessment books of the ~~Town of~~ Village of Bena for the year or years therein specified and that he has therein assessed the said omitted real and personal property for the year or years therein specified, in accordance with the provisions of Chapter eleven (11) of the General Statutes of 1913 and that the valuation set down in the proper column or columns opposite the name of each person, individual, firm or corporation or description therein specified is the true and full value in money of each kind or item of such real and personal property and all of such kinds or items of such real or personal property belonging to each of said persons, individuals, firms or corporations on the first day of May of the year or years therein specified, and that he has included herein all of such omitted real and personal property required by law to be included herein, to the best of his knowledge and belief.

Subscribed and sworn to before me this 23rd *day of* April *A. D. 1928.*

E. A. Olson
Deputy Co. Auditor ~~Notary Public,~~
CASS *County, Minn.*

G. A. Galer

PAGES

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roperty in the _____ of _____, County of Cass, Minn., for the Year 1928. 1

Unplatted Real Estate—Assessed at 33 1-3 per cent of True and Full Value.

DESCRIPTION						ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Including Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
				Acres	100ths	Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 331-3 per cent of True and Full Value.

BENA VILLAGE

County Board Changes

Unplatted

85% Inc. on Lands
10% Inc. on Structures

Platted

51% Inc. on Lands

NAME OF OWNER	No. of School Dist.	DESCRIPTION: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	True and Full Value of Structures and Improvements (Dollars)	Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Unplatted										
Bena Townsite Co.		SW¼ of NW¼ less platted portion	26	145	28	31	50	229				76
"		NW¼ of SW¼ " " " less 4 acres				13	60	102				34
James Costello		SW¼ of SW¼ 9.1 acres				32	17	296				99
Emily Costello		300'x499' of SW¼ of SW¼				4	13	46	461	507	14	169
Mary & Anna Johnson		2.2 acres of NW¼ of SW¼				2	20	22	219	22	4	7
" "		3 " " SW¼ of SW¼				3		28		28	5	9
Great Northern Ry. Co.		2.10 " " NW¼ of SW¼				2	10	Exempt (taxed under Gross Earnings)				
Cass County Road		1.25 " " SW¼ of SW¼				1	25	Exempt				
Samuel Proscpia		(NE¼ of NE¼ less platted portion ~~[illegible]~~	34			~~3~~	~~80~~ 1	90 70		70	15	
		~~(40 x 600' less~~ less 5.7 acres						38		38		23
						~~27~~	9					
Bena Townsite Co.		SW¼ of NE¼ less platted, less 18 acres & less 40x632'				31		194		194	35	
Lewis Sather		10 acres of NW¼ of NE¼				10		185	314	499	128	65
Sam Proscpia		2 " " NE¼ of NE¼				2		100	285	385		166
A. Peterson		2.2 " " NW¼ of NE¼				2		20		20	7	12
"		3.30 " " SW¼ of NE¼				3	30	61	950	1011	299	337
"		32.20 " " SW¼ of NE¼				32	20	596	2101	2697	697	199
Sam Proscpia		3.7 " " NE¼ of NE¼				3	70	37	31	68	15	23
"		6.10 " " SW¼ of NE¼				6	10	113		113	20	38
"		6 " " SW¼ of NE¼				6		101	440	541	153	184
A. Peterson		Part of NW¼ of NE¼				8	36	137	1400	1537	34	52
								2315	2165	4480	1491	
						197	11	1257	1968	3220	80	1493

Assessor's Return of Taxable Real Property in the Village of Bena, [illegible] Minn. for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 3[illegible]

NAME OF OWNER	No. of School Dist.	DESCRIPTION: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Realty (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Unplatted				Acres / 100ths								
Bena Townsite Co.		SW¼ of NW¼ less platted portion	26	145	28	31.50	229			229	~~11~~			
		NW¼ of SW¼ " " " + less 4.3 acres				13.60	102			102	~~15~~			76
James Costello		SW¼ of SW¼ - 9.1 acres				32.17	296			296	~~53~~			34
Emily Costello		300' x 699' of SW¼ of SW¼				4.83	160	461		621	~~145~~			99
Mary + Anna Johnson		2.2 acres of NW¼ of SW¼				2.20	22	419		441	~~4~~			169
		3 " " SW¼ of SW¼				3	25			25	~~5~~			7
Great Northern Ry. Co.		2.10 " " NW¼ of SW¼				2.10	Exempt (taxed under Gross Earnings)							9
Cass County Road		1.25 " " SW¼ of SW¼				1.25	~~Exempt~~							
Samuel Prosapia		NE¼ of NE¼ less platted portion ~~+ plus~~	34			~~7.90~~ 7.90	70			70	~~13~~			
		~~440 x 660~~ less 5.7 acres				~~3.90~~ 3.8	38			38	~~16~~			23
Bena Townsite Co.		SE of NE¼ less platted, less 18 acres + less 1.622				~~39~~ 37	194			194	~~35~~			65
Lewis Sather		10 acres of NW¼ of NE¼				10	185	314		499	~~128~~			166
Sam Prosapia		2 " " NE¼ of NE¼				2	100	285		385				
A. Potvin		2.3 " " NW¼ of NE¼				3.30	37			37	~~7~~			12
		32.2 " " S½ of NE¼				32.20	61	950		1011	~~299~~			337
Sam Prosapia		3.7 " " NE¼ of NE¼				3.70	596	200		796	~~127~~			199
		6.10 " " S½ of NE¼				6.10	372			372				
		6 " " S½ of NE¼				6	68			68	~~12~~			23
A. Potvin		Part of NW¼ of NE¼				8.36	37			37	~~7~~			38
							116			116	~~20~~			184
							161	440		551	~~153~~			52
							60	400		460				
							137			137	~~34~~			
							2315	2165		4480	1091			
						197.11	1257	1968		3220	~~780~~			1493

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

MADE IN ST. CLOUD BY THE PRYO ORDER CO.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Unplatted													
Lewis Luther		NW¼ NE¼ except platted portion + Res. 3.36 ac	34	145	28	~~1~~	~~14~~	93			93	17			
Ernest Flemming		490 x 607.33' of S½ of NE¼				7		65	110		175	43			31
								30	100	1	130	43			53
						17 14									
						~~15 14~~		158	110		268	62			
		Grand Total Unplatted						85	100	1	185				84
						~~31 25~~		2473	2275		4748				
						24 25		1337	2068		3405	1133			1582

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

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Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Thomas Shelby			1	1				76			76				
"								~~70~~	2650		~~2726~~	1080			1090
"			2					76			76				
"								~~70~~			~~70~~	30			30
"			3					76			76				
"								~~70~~			~~70~~	30			30
"			4					76			76				
"								~~70~~			~~70~~	30			30
"			5					76			76				
"								~~70~~	208		~~284~~	103			114
"			6					76			76				
"								~~70~~	120		~~196~~	68			78
"			7					76			76				
"								~~70~~			~~70~~	30			30
"			8					76			76				
"								~~70~~	71		~~147~~	48			57
James Costello			9					76			76				
Mrs. Emily Costello								~~70~~	~~70~~		~~140~~	256			266
Fred Crow			10					76			76				
"								~~70~~			~~70~~	30			30
			11					76			76				
"								~~70~~			~~70~~	30			30
			12					76			76				
"								~~70~~			~~70~~	30			30
Edwin L. Hawkinson			12					76			520				
"								~~70~~	368		~~446~~	187			208
			2					76			76				
Wm. H. Gunn								~~70~~			~~70~~	30			
			3					76			76				
"								~~70~~			~~70~~	30			30
			4					76			843				
"								~~70~~	767		~~837~~	327			337
			5					76			76				
"								~~70~~			~~70~~	30			30
			6					76			76				
"								~~70~~			~~70~~	30			30
			7					76			76				
"								~~70~~			~~70~~	30			30
			8					76			76				
"								~~70~~			~~70~~	30			30
									4774		~~4844~~				
									~~4724~~		~~4794~~	~~1916~~			2512
								1520			5774	2309			

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

PAGE 15 BY CLOUD BY THE PUTZ CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			9	2				38			38				15
"								38			38	10			
"			10					38			38				15
J. E. Johnston			11					16	637		737	295			316
"			12					16							
Bena Townsite Co.			13					23			23	6			9
"			14					23			23	6			9
"			15					23			23	6			9
"			16					23			23	6			9
"			17					23			23	6			9
"			18					23			23	6			9
"			19					23			23	6			9
"			20					23			23	6			9
"			21					23			23	6			9
"			22					23			23	6			9
"			23					23			23	6			9
"			24					23			23	6			9
School			1	3	Exempt										
"			2												
"			3												
			4												
								50H	637		1187	387			45H
								330			330				

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
School			5	3											
"			6												
"			7												
"			8												
"			9												
"			10												
"			11												
"			12												
"			13												
"			14												
"			15												
"			16												
"			17												
"			18												
"			19												
"			20												
"			21												
"			22												

Exempt

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN BY. CLOUD BY THE FRYE GROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Mrs. Nellie Billstein		Platted	1	4				8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
"			5					8			8	2			3
"			6					8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
Wm. Billstein			9					8			8	2			3
"			10					23			852	334			341
"			11					23	806		886				
"			12					15			15	4			6
James Costello			13					8			8	2			3
"			14					8			8	2			3
"			15					8			8	2			3
"			16					8			8	2			3
"			17					8			8	2			3
"			18					8			8	2			3
"			19					8			8	2			3
											992				
								189			426				
								170	806		976	370			395

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
James Costello		Platted	20	4				8			8	2			3
"			21					8			8	2			3
"			22					8			8	2			3
"			23					8			8	2			3
"			24					8			8	2			3
Nellie M. Billstein			1	5				15			15	4			6
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
James Costello			5					8			8	2			3
"			6					8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
"			9					8			8	2			3
"			10					8			8	2			3
"			11					8			8	2			3
"			12					15			15	4			6
"			13					15			15	4			6
"			14					8			8	2			3
								173			173				
								110			110	44			66

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

MADE IN BY CLOCK BY THE PHYO-GRAPH CO.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value as Equalized by Board of Review (Dollars)	Equalized Valuations: Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted												
James Costello			15	5				8			8			3
"								8			5		2	
"			16					8			8			3
"								8			5		2	
"			17					8			8			3
"								8			5		2	
"			18					8			8			3
"								8			5		2	
Albin Hagan			19					8			8			3
"								8			5		2	
"			20					8			8			3
"								8			5		2	
"			21					8			8			3
"								8			5		2	
"			22					15			15			6
"								15			15			6
"			23					15	182		192	77		79
"								15			15			6
"			24					15			15			6
Mrs. Rose McFarland			1	6				38			593			237
"								38	517		567	227		
"			2					25						
Jos. Carpenter			3					30			30			12
"								20			20	8		
"			4					38			353			141
"								25						
"			5					38	277		327	131		
"								25						
Frank Marin, Jr.			6					30			30			12
"								20			20	8		
"			7					38			289			116
"								25	251		276	110		
"			8					30			30			12
"								20			20	8		
"			9					38			240			96
"								25	202		227	91		
Morris O'Brien								419	1429		1848			
								215	1247		1462	609		
											1704	682		738

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Equalized Valuations: Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			10	6				30			30				12
"								20			20	8			
"			11					30			30				12
								20			20	8			
Jake Mahr			12					15			15				6
Bena Townsite Co.			13					15			15				6
"								10			10	4			
"			14					15			15				6
"								10			10	4			
"			15					15			15				6
"								10			10	4			
"			16					15			15				6
"								10			10	4			
"			17					15			15				6
"								10			10	4			
"			18					15			15				6
"								10			10	4			
"			19					15			15				6
"								10			10	4			
Mrs. Rose McFarland			20					15			15				6
"								10			10	4			
"			21					15			15				6
"								10			10	4			
"			22					15			15				6
"								10			10	4			
"			23					15			15				6
"								10			10	4			
"			24					15			15				6
"								10			10	4			
J. Berker			17					15			15				6
"								10			10	4			
"			2					15			15				6
								10			10	4			
Bena Townsite Co.			3					20			20				12
								20			20	8			
"			4					30			30				12
								20			20	8			
"			5					30			30				12
								20			20	8			
								375			375				
								250			250	100			150

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN BY. CLOUD BY THE PHYC-CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Equalized Valuations: Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
G. W. Cochran			6	7				38			38				
								25			25	10			15
Louis Mitchofsky			7	✓				38			718				
								25	680		705	282			282
Bena Townsite Co.			8	✓				30			30				
								20			20	8			12
"			9					30			30				
								20			20	8			12
"			10					30			30				
								20			20	8			12
"			11					30			30				
								20			20	8			12
"			12					38			38				
								25			25	10			15
J. G. Gulden			13					38			38				
								25			25	10			15
"			14	✓				38			369				
								25	293		318	127			148
"			15					38			38				
								25			25	10			15
Effie Kidd			16					30			30				
								20			20	8			12
"			17					30			30				
								20			20	8			12
Jos. R. Quinn			18					30			30				
								20			20	8			12
"			19					30			30				
								20			20	8			12
"			20					30			30				
								20			20	8			12
J. E. Johnston			21	✓				38			448				
								25			410	164			164
Charles D. Middleton			22	✓				38	372						
								25							
Harry C. Davis			23					38			38				
								25			25	10			15
Jos. D. Middleton			24	✓				38	95		120/33	48			
								25							53
								650	1440		2090				
								430							
											1870	748			835

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Equalized Valuations: Assessed Value as Equalized by the County Board (Dollars)	Equalized Valuations: Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Julia Daigle			1	8				38			38				
								25			25	10			15
"			2					38			38				
								25			25	10			15
"			3					38			38				
								25			25	10			15
"			4					38			38				
								25			25	10			15
Bena Townsite Co			5					30			30				
								20			20	8			12
Fred Mason			6					30			30				
								20			20	8			12
"			7	✓				30			30				
								20	172		202	77			81
"			8					30			30				
								20			20	8			12
"			9					30			30				
								20			20	8			12
"			10					30			30				
								20			20	8			12
"			11					30			30				
								20			20	8			12
"			12	✓				38			38				
								25	342		367	147			152
"			19					30			130				
								20	102		132	49			53
"			2					30			30				
								20			20	8			12
Bena Townsite Co			3					30			30				
								20			20	8			12
"			4					30			30				
								20			20	8			12
"			5					30			30				
								20			20	8			12
"			6					30			30				
								20			20	8			12
"			7					30			30				
								20			20	8			12
"			8					30			30				
								20			20	8			12
								640			640				
								425	616		1041	417			502
											1256				

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN ST. CLOUD BY THE FOTO-GRAVE CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	9	9				30			30	8			12
"								70			70				
"			10					30			30	8			12
"								70			70				
"			11					30			30	8			12
"								70			70				
"			12					38			38	10			15
"								75			75				
"			1	10				30			30	8			12
"								70			70				
"			2					23			23	6			9
"								15			15				
"			3					23			23	6			9
"								15			15				
"			4					23			23	6			9
"								15			15				
"			5					23			23	6			9
"								15			15				
"			6					23			23	6			9
"								15			15				
"			7					23			23	6			9
"								15			15				
"			8					23			23	6			9
"								15			15				
"			9					23			23	6			9
"								15			15				
"			10					23			23	6			9
"								15			15				
"			11					23			23	6			9
"								15			15				
"			12					30			30	8			12
Mary A. Lyons			13					38			489	185			196
"			14					38	413		463				
											907				
								444			794	295			
								375	413		463	194			361

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Mary A. Lyons		Platted	15	10				23			23				
								15			15	6			9
"			16					23			23				
								15			15	6			9
"			17					23			23				
								15			15	6			9
"			18					23			23				
								15			15	6			9
"			19					23			23				
								15			15	6			9
"			20					23			23				
								15			15	6			9
"			21					23			23				
								15			15	6			9
Bena Townsite Co.			22					23			23				
								15			15	6			9
Chas. Seelye			23					23	286		326	130			
								15			15				
"			24					38							139
								38							
Walter Seelye			1	11				38	377		415	167			
								23			23				175
"			2					23			23				
								15			15	6			9
Bena Townsite Co.			3					23			23				
								15			15	6			9
"			4					23			23				
								15			15	6			9
Henry O. Jones			5					23			23				
								15			15	6			9
Bena Townsite Co.			6					15			15				
								10			10	4			6
"			7					15			15				
								10			10	4			6
"			8					15			15				
								10			10	4			6
"			9					15			15				
								10			10	4			6
								435	663		1098				
								285			948	379			437

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN BY. ELDER BY THE PRITC-CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			10	11				15			15				
Rose McFarland								18			18	4			6
"			11					15			15				
								18			18	4			6
"			12					54			224				
Bena Townsite Co.								14	200		214	86			90
"			13					43			218				
								15	195		210	84			87
"			14					15			15				
								10			10	4			6
"			15					15			15				
								10			10	4			6
"			16					15			15				
								10			10	4			6
"			17					15			15				
								10			10	4			6
"			18					15			15				
								10			10	4			6
John Becker Jr.			19					15			15				
								10			10	4			6
"			20					15			15				
								10			10	4			6
"			21					15			15				
								10			10	4			6
"			22					15			222				
								10	207		217	87			89
"			23					15			18				
								10			10	4			6
"			24					23			23				
								14			73				
								23			96	6			9
Bena Townsite Co.			1	12				23			128				
								14	105		120	48			51
"			2					13			13				
								10			10	4			5
"			3					13			13				
								10			10	4			5
John Becker Jr.			4					9			9				
								6			96				
Bena Townsite Co.			5					9			9				
								6			96	4			4
								314				34			
								208	708		916	366			410
											1022	365			

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			6	12				9			9				
"								6			6	2			4
"			7					9			9				
								6			6	2			4
"			8					9			9				
								6			6	2			4
"			9					9			9				
								6			6	2			4
"			10					9			9				
								6			6	2			4
"			11					9			9				
								6			6	2			4
"			12					12			12				
								8			8	2			5
"			13					5			5				
								3			3	2			3
"			14					5			5				
								3			3	2			3
"			15					5			5				
								3			3	2			3
"			16					5			5				
								3			3	2			3
"			17					5			5				
								3			3	2			3
"			18					5			5				
								3			3	2			3
"			19					5			5				
								3			3	2			3
"			20					5			5				
								3			3	2			3
"			21					5			5				
								3			3	2			3
"			22					5			5				
								3			3	2			3
"			23					5			5				
								3			3	2			3
"			24					5			5				
								3			3	2			3
								162			162	39			
								104			104				65

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

MADE IN ST. PAUL BY THE FRED GROSS CO.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	1	13								2			3
"			2									2			3
"			3									2			3
"			4									2			3
"			5									2			3
"			6									2			3
"			7									2			3
"			8									2			3
"			9									2			3
"			10									2			3
"			11									2			3
"			12									2			3
"			13									2			3
"			14									2			3
"			15									2			3
"			16									2			3
"			17									2			3
"			18									2			3
"			19									2			3
"			20									2			3
								160			160	40			60
								160							

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	21	13				8			8	2			3
"			22					8			8	2			3
"			23					8			8	2			3
"			24					8			8	2			3
H. E. Stanchfield			1	14				23			252				
"			2					23	229		252	92			101
"			3					23			23	6			9
Wm. Lesh			4					23			23	6			9
Bena Townsite Co.			5					15	257		380	149			152
"			6					10			10	4			6
"			7					10			10	4			6
"			8					10			10	4			6
Robt Gray			9					10			10	4			6
"			10					10			10	4			6
Bena Townsite Co.			11					10			10	4			6
"			12					10			10	4			6
"			13					9			9	4			4
"			14					9			9	4			4
"			15					9			9	4			4
"			16					9			9	4			4
"			17					9			9	4			4
								297			1,080				
								194	486		881	311			353

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN ST. PAUL BY THE PETZ-GROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			18	14				9			9	2			
Sandy, Merrill								9			9	2			4
"			19					6			6	2			4
"			20					9			9	2			
"								6			6	2			4
"			21					9			9	2			
"								6			6	2			4
"			22					15			15	4			
"								10			10	2			6
"			23					15			15	4			
"								10			10	2			6
Swift Seed Lake Agency, Trustee for John Taylor, John Jones & Henry Wangan			24					23			23				
Bena Townsite Co.								14	303		326	130			130
"			1	15				23			—				
"			2					23							
"								14			541	216			216
"			3					23	449		449				
"								14							
"			4					23			—				
"								14							
Mrs. Paul Bonga			5					23			23	6			
Bena Townsite Co.								14			14				
"			6					23			23	9			
"								14			14				
"			7					23			23	6			
"								14			14				
"			8					23			23	6			
"								14			14				
"			9					23			23	6			
"								14			14				
Ernest Flemming		church	10												
Bena Townsite Co.			11												
"			12												
Benj. Fairbanks			13					30	270		300	116			
Veronica Tibbetts								30			30	4			120
			14					30	1022		30	9			12
								1374	1074		1374	1374			
								360			1374	501			551

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			15	15				15			15				
Mike Jordan								10			10	4			6
"			16					15			15				
"								10			10	4			6
"			17					15			15				
"								10			10	4			6
"			18					15			15				
"								10			10	4			6
"			19					15			15				
"								10			10	4			6
"			20					15			15				
"								10			10	4			6
W. G. Standafield			21					15			15				
"								10			10	4			6
"			22					15			15				
"								10			10	4			6
"			23					23			508				
"								14	485		499				
"			24					30			—	196			203
"								20							
Bena Townsite Co.			1	16				23			23				
"								14			14	6			
"			2					15			15				
"								10			10	4			6
"			3					15			15				
"								10			10	4			6
"			4					15			15				
"								10			10	4			6
"			5					15			15				
"								10			10	4			6
"			6					15			15				
"								10			10	4			6
"			7					15			15				
"								10			10	4			6
"			8					23			469				
"								15			446				
"			9					23	423		423	169			188
"								14							
"			10					23			23				
"								14			13	6			9
								234	878		1773	445			493

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN BY. ELDRUD BY THE PHTO CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Wm. Morse			11	16				12			12				5
"			12					8			8				5
Bena Townsite Co.			13					12			12	4			5
"			14					12			12	4			5
"			15					12			12	4			5
"			16					12			12	4			5
"			1	17				8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
"			5					8			8	2			3
"			6					8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
"			122					8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
"			5					8			8	2			3
								176			176	44			69
								113			113				

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Inc. Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			6	22				8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
"			9					8			8	2			3
"			10					8			8	2			3
"			11					8			8	2			3
"			12					8			8	2			3
"			13					8			8	2			3
"			14					8			8	2			3
"			15					8			8	2			3
"			16					8			8	2			3
"			17					8			8	2			3
"			18					8			8	2			3
"			19					8			8	2			3
"			20					8			8	2			3
"			21					8			8	2			3
"			22					8			8	2			3
Lincoln Hutchins			23					10	281		~~306~~ 291	~~177~~ 156			128
"			24					22							
								194	281		~~328~~ 313				
								110	~~273~~		~~298~~	~~145~~			177

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	1	23				8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
"			5					8			8	2			3
"			6					8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
"			9					8			8	2			3
"			10					8			8	2			3
"			11					8			8	2			3
"			12					12			12	3			5
John Williams			13	✓				23			366	146			146
"			14	✓				18	320		350				
"			15					12			12	5			5
"			16					12			12	5			5
Bena Townsite Co.			17					12			12	5			5
"			18					12			12	5			5
"			19					12			12	5			5
								206			526				
								133	320		453	180			209

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	2083					12			12	3			5
Mrs Emma Lyons			21		✓			8			8				
"			22					23	166		189	72			76
David Nat-gahnut			23					23			23	6			9
"			24		✓			30			30				
L. O. Johnson			1	24				20	255		275	110			110
"			2					23			23	6			9
"			3		✓			15			15				
"			4					15			15				
"			5					23	110		179	72			72
"			6					15							
"			7					23							
"			8					15							
"			9					15			15	4			6
John Crane			10					10			10				
John Crane			11					15			15	4			6
"			12					15			15	4			6
Bena Townsite Co.			13					15			15	4			6
"			14					15			15	4			6

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MILL CO. NO. ISSUED BY THE PRUD-CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	15	24				8			8	2			3
"				16				8			8	2			3
"				17				8			8	2			3
"				18				8			8	2			3
"				19				8			8	2			3
"				20				8			8	2			3
"				21				8			8	2			3
"				22				8			8	2			3
"				23				8			8	2			3
"				24				8			8	2			3
"			1	25				8			8	2			3
"				2				8			8	2			3
"				3				8			8	2			3
A. J. Mason				4	✓			38	341		379	126			152
Bena Townsite Co.				5				8			8	2			3
"				6				8			8	2			3
"				7				8			8	2			3
"				8				8			8	2			3
"				9				8			8	2			3
								182	341		523	174			206
								115			457	152			

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	10	25				8			8	2			3
"				11				8			8	2			3
"				12				8			8	2			3
"				13				8			8	2			3
"				14				8			8	2			3
"				15				8			8	2			3
"				16				8			8	2			3
"				17				8			8	2			3
Andrew Repp				18	✓			23	129		152	50			61
"				19				8			8	2			3
Bena Townsite Co.				20				8			8	2			3
"				21				8			8	2			3
"				22				8			8	2			3
"				23				8			8	2			3
"				24				8			8	2			3
"			1	26				8			8	2			3
"				2				8			8	2			3
"				3				8			8	2			3
"				4				8			8	2			3
"				5				8			8	2			3
								175			175	58			70
								110	129		239	96			118
											304				

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN ST. CLOUD BY THE FRITZ-CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted												
Bena Townsite Co.			6	36			8			8	3			3
"			7				8			8	3			3
"			8				8			8	3			3
"			9				8			8	3			3
"			10				8			8	3			3
"			11				8			8	3			3
"			12				8			8	3			3
"			127				8			8	3			3
"			2				8			8	3			3
"			3				8			8	3			3
"			4				8			8	3			3
"			5				8			8	3			3
"			6				8			8	3			3
"			7				8			8	3			3
"			8				8			8	3			3
"			9				8			8	3			3
"			10				8			8	3			3
"			11				8			8	3			3
"			12				8			8	3			3
							150			152				
							95			95	38			57

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted												
Bena Townsite Co.			1	38			8			8	2			3
"			2				8			8	2			3
"			3				8			8	2			3
"			4				8			8	2			3
"			5				8			8	2			3
"			6				8			8	2			3
"			7				8			8	2			3
"			8				8			8	2			3
"			9				8			8	2			3
"			10				8			8	2			3
"			11				8			8	2			3
"			12				8			8	2			3
"			13				8			8	2			3
"			14				8			8	2			3
"			15				8			8	2			3
Lee McLaughlin			16	✓			10			133	2			3
"			17				8	0		24	2			59
Edwin Lundeen			18	✓			8			8	2			3
"			19				8			8	2			3
							159			269				
							100	110		210	84			104

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

MADE IN BY. DUBOY BY THE PATTI CORPS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres (Acres)	Number of Acres (100ths)	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including All Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.			20	28				8			8	2			3
"			21					8			8	2			3
"			22					8			8	2			3
"			23					8			8	2			3
"			24					8			8	2			3
"			1	29				8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
"			5					8			8	2			3
"			6					8			8	2			3
Annie Fallfeather			7	✓				8			8	2			3
"			8					8	121		137 ✓	137			55
Bena Townsite Co.			9					8			8	2			3
"			10					8			8	2			3
"			11					8			8	2			3
"			12					8			8	2			3
Geo. Mason			13					8	145		150 153	60			61
"			14	✓				8			8	2			3
								152 95	246		336	144			164

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres (Acres)	Number of Acres (100ths)	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Geo. Mason			15	29				8			8	2			3
"			16					8			8	2			3
Bena Townsite Co.			17					8			8	2			3
"			18					8			8	2			3
"			19					8			8	2			3
"			20					8			8	2			3
"			21					8			8	2			3
"			22					8			8	2			3
"			23					8			8	2			3
Michael Sweeney			24	✓				8			8	2			3
Bena Townsite Co.			1	30				8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
"			5					8			8	2			3
"			6					8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
"			9					8			8	2			3
								152 95			152 95	38			57

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.		Platted	10	30				8			8	2			3
"			11					8			8	2			3
"			12					8			8	2			3
"			13					8			8	2			3
"			14					8			8	2			3
"			15					8			8	2			3
"			16					8			8	2			3
"			17					8	101		117	44			44
"			18					8			8	2			3
"			19					8			8	2			3
"			20					8			8	2			3
"			21					8			8	2			3
"			22					8			8	2			3
Henry Desmond			23					8	49		57	22			22
"			24					8			8	2			3
Bena Townsite Co.			1	31				8			8	2			3
"			2					8			8	2			3
"			3					8			8	2			3
"			4					8			8	2			3
								152	150		302	118			118

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
Bena Townsite Co.			5	31				8			8	2			3
"			6					8			8	2			3
"			7					8			8	2			3
"			8					8			8	2			3
"			9					8			8	2			3
"			10					8			8	2			3
"			11					8			8	2			3
"			12					8			8	2			3
"			13					8			8	2			3
"			14					8			8	2			3
"			15					8			8	2			3
"			16					8			8	2			3
"			17					8			8	2			3
"			18					8			8	2			3
"			19					8			8	2			3
"			20					8			8	2			3
"			21					8			8	2			3
"			22					8			8	2			3
"			23					8			8	2			3
"			24					8			8	2			3
								160			160	40			60

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

MADE IN BY, CLOSED BY THE PHYO-CHECK CO.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.		All of Block		85				23			23	6			9
Mary + Anna Johnson		All of Block So. of Ry. less Lots 15 + 16		86				23			23	6			9
Mary Provost			15	86				8			8	2			3
"			16	86				8			8	2			3
Bena Townsite Co.		All lying No. of Ry. of		86				23			23	6			9
"				91				23			23	6			9
"				92				23			23	6			9
"				93				23			23	6			9
"				94				23			23	6			9
"				99				23			23	6			9
Geo. Davis			1	100				112	104		216	144			45
Equity-Janice or Mrs Peter Reese			2			11		98	94		192	140			41
Bena Townsite Co			3					8			8	2			3
Mr. John Moore			4			14		108	115		223	148			49
Joe Anoke			5					8			8	2			3
Alem Glendion			6					8			8	2			3
Bena Townsite Co.			7					8			8	2			3
"			8					8			8	2			3
								264			577				
								110	313		483	194			228

Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

Name of Owner	No. of School Dist.	Description: Subdivision	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)
		Platted													
Bena Townsite Co.		E½ of		100				18			18				
"		S 100' of W½ of		100				18			18				7
"		N 100' of W½ of		101				18			18				7
"		E½ of		101				18			18				7
"				5				8			8				3
"				6				8			8				3
"				7				8			8				3
"				8				8			8				3
Ben Weaver				9				8	141		149	58			60
Bena Townsite Co.				10				8	124		132				53
James Quinn				11				8			8				3
"				12				8			8				3
Bena Townsite Co.				102				23			23	6			9
								159			424	148			
								103	264		367	116			
								9635	16668		26303	9169			168
								6277	16668		22945	7646			10460

PAGES

38

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Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928.

MADE IN NY. PUBLD BY THE PATZ-CROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION						ASSESSOR'S VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery
						Acres	100ths	Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars

Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

DESCRIPTION						ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
				Acres	100ths	Dollars	True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Dollars	Dollars	Dollars	Dollars	Dollars

PERSONAL

Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Mi

MADE IN ST. CLOUD BY THE FRITZ GROSS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value

NAME OF OWNER	No. of School Dist.	DESCRIPTION						ASSESSOR'S VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery
						Acres	100ths	Dollars	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars	Dollars
									Dollars	Dollars		

al Property in the _____ of _____, County of Cass, Minn., for the Year 1928.

eal Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

DESCRIPTION						ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS		
SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres		True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Lands Including all Structures, Improvements and Machinery	Assessed Value as Equalized by Board of Review	Assessed Value as Equalized by the County Board	Assessed Value as Equalized by the Minnesota Tax Commission
				Acres	100ths	Dollars	True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate	Dollars	Dollars	Dollars	Dollars	Dollars
							Dollars	Dollars					

PAGES 38 THRU 43 BLANK

 Assessor's Return of Taxable Real Property in the _____ of _____, County of Cass, Minn., for the Year 1928.

MADE IN ST. CLOUD BY THE PRITZ BROS CO.

Platted Real Estate—Assessed at 40 per cent of True and Full Value. Note—Attached Machinery Assessed at 33 1-3 per cent of True and Full Value.

NAME OF OWNER	No. of School Dist.	DESCRIPTION: SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres: Acres	Number of Acres: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)

Tabular Statement of Real Property Assessment of the Village **of** Backus **, County of** Cass **, Minnesota, 1928.**

FORM 6 MADE IN ST. CLOUD BY THE PRITZ BROS CO.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	ASSESSOR'S VALUATIONS: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	STRUCTURES AND IMPROVEMENTS: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	EQUALIZED VALUATIONS: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Amount Brought Forward from Page 5	191	24	1252	1968		3220	1289				
" " " " " 6	15	14	85	100		185	74				
" " " " " 7			1000	1725		1925	1090				
" " " " " 8			330	630		730	384				
" " " " " 9			Exempt								
" " " " " 10			120	806		836	370				
" " " " " 11			110				44				
" " " " " 12			275	1247		1457	609				
" " " " " 13			250				100				
" " " " " 14			430	1540		1690	788				
" " " " " 15			425	416		681	416				
" " " " " 16			325	413		463	795				
" " " " " 17			285	661		771	378				
" " " " " 18			208	708		763	388				
" " " " " 19			104				46				
" " " " " 20			100				40				
" " " " " 21			194	586		616	322				
" " " " " 22			234	1074		1169	525				
" " " " " 23			234	878		943	445				
	21	42	[illegible]	[illegible]		[illegible]	[illegible]				

See following page

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 MADE UP BY FIRMS IN THE PRIVATE ASSESS. CO.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Amount Brought Forward from Page 24			113				50				
" " " " " 25			110	273		298	153				
" " " " " 26			133	320		353	186				
" " " " " 27			218	521		601	299				
" " " " " 28			115	314		339	171				
" " " " " 29			110	179		144	96				
" " " " " 30			95				38				
" " " " " 31			100	110		125	84				
" " " " " 32			95	275		270	139				
" " " " " 33			95				38				
" " " " " 34			95	150		165	103				
" " " " " 35			100				40				
" " " " " 36			170	313		328	194				
" " " " " 37			103	265		275	150				
" " " " "			1653	2600		2900	1741				
" " " " "											
" " " " "											
" " " " "											
" " " " "											

See following page

Tabular Statement of Real Property Assessment of the Village of Bena, County of Cass, Minnesota, 1928.

FORM 6 MADE UP BY FIRMS IN THE PRIVATE ASSESS. CO.

Unplatted	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Amount Brought Forward from Page 5	191	21	1252	1968		3220	1071				
" " " " " 6	15	14	85	100		185	62				
" " " " "											
" " " " "											
" " " " "											
" " " " "											
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" " " " "											
	20	35	1337"	2068"		3405"	1133"				

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 — MADE IN 6F. BLOCK BY THE PAPE-DIXON CO.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	True and Full Value of Machinery Permanently attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Amount Brought Forward from Page 7			1000	1725		2725	1090				
" " " " " 8			330	630		960	384				
" " " " " 9				Exempt							
" " " " " 10			120	806		926	370				
" " " " " 11			110			110	44				
" " " " " 12			275	1247		1522	609				
" " " " " 13			250			250	100				
" " " " " 14			430	1540		1970	788				
" " " " " 15			425	616		1041	416				
" " " " " 16			325	413		738	295				
" " " " " 17			285	661		946	378				
" " " " " 18			208	708		916	369				
" " " " " 19			104			104	46				
" " " " " 20			100			100	40				
" " " " " 21			194	586		780	314				
" " " " " 22			234	1074		1308	525				
" " " " " 23			235	878		1113	445				
" " " " " 24			113			113	44				
" " " " " 25			110	273		383	153				
Page Total			4848	11157		16005	6410				

Tabular Statement of Real Property Assessment of the _____ of _____, County of _____, Minnesota, 1928.

FORM 6 — MADE IN 6F. BLOCK BY THE PAPE-DIXON CO.

	Number of Acres of Land Assessed: Acres	Number of Acres of Land Assessed: 100ths	Assessor's Valuations: True and Full Value of Lands Exclusive of Structures and Improvements (Dollars)	Structures and Improvements: True and Full Value of Buildings and Other Structures (Dollars)	Structures and Improvements: True and Full Value of Machinery Permanently attached to Real Estate (Dollars)	Total True and Full Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Lands Including all Structures, Improvements and Machinery (Dollars)	Equalized Valuations: Assessed Value as Equalized by Board of Review (Dollars)	Assessed Value as Equalized by the County Board (Dollars)	Assessed Value as Equalized by the Minnesota Tax Commission (Dollars)	REMARKS
Amount Brought Forward from Page 26			133	320		453	180				
" " " " " 27			218	521		739	298				
" " " " " 28			115	314		429	172				
" " " " " 29			110	129		239	96				
" " " " " 30			95			95	38				
" " " " " 31			100	110		210	84				
" " " " " 32			95	255		350	139				
" " " " " 33			95			95	38				
" " " " " 34			95	150		245	98				
" " " " " 35			100			100	40				
" " " " " 36			170	313		483	194				
" " " " " 37			163	265		368	146				
" " " " "											
" " " " "											
" " " " "											
" " " " "											
" " " " "											
" " " " "											
Page Total			1429	2377		3806	1523				
Grand Total			6277	13534	13534 / 13534	19811	7953				
				16668	16668	3134 / 2344	+1396 / 9169				