

ASSESSMENT BOOK

FOR THE YEAR

1941

Village of Bens

CASS COUNTY, MINN.

MILLER-DAVIS COMPANY

PRINTERS, BLANK BOOK MAKERS, STATIONERS, LEGAL BLANKS,
BANK AND COUNTY SUPPLIES

219-221 SO. FOURTH ST., MINNEAPOLIS, MINN.

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR,

1941.

County, Minn., APR 23

GASS Assessor of the Village of Bena

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Village

for the year 1941, containing a list of all Platted and Unplatted Real Estate subject to taxation, so far as the same have come to my knowledge from any source and I hereby direct you to assess all property and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

[Handwritten Signature]

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Personal property of persons residing therein, ... is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED.

Sec. 1984. Personal Property shall be listed and assessed annually with reference to its value on the first day of May in each year. Sec. 1985. 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 and assess as personal property, ... Sec. 1986. Merchants and manufacturers. The personal property pertaining to the business of district where his business is carried on. Sec. 1987. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the residence, town, or district where the owner, agent, or trustee resides.

Sec. 1988. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its fair market value. Sec. 1989. False statement regarding taxes. Sec. 1990. Failure to obtain list. Sec. 1991. Assessor may enter dwellings, etc. Sec. 1992. Failure to obtain list. Sec. 1993. False statement regarding taxes.

Sec. 1994. Failure to obtain list. Sec. 1995. False statement regarding taxes. Sec. 1996. Failure to obtain list. Sec. 1997. Assessor may enter dwellings, etc. Sec. 1998. Failure to obtain list. Sec. 1999. False statement regarding taxes.

Sec. 2002. List to be verified. Every person required to list personal property owned by him on May 1 of the current year, shall cause a list of such property to be verified by him in person or by his principal according to the best judgment and information.

Sec. 2003. Failure to obtain list. In case of failure to obtain list, the assessor may cause a list of such property to be prepared by him or by his principal according to the best judgment and information.

Sec. 2004. Failure to obtain list. In case of failure to obtain list, the assessor may cause a list of such property to be prepared by him or by his principal according to the best judgment and information.

Sec. 2005. Failure to obtain list. In case of failure to obtain list, the assessor may cause a list of such property to be prepared by him or by his principal according to the best judgment and information.

Sec. 2006. Merchants and manufacturers. The personal property pertaining to the business of district where his business is carried on.

Sec. 2007. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the residence, town, or district where the owner, agent, or trustee resides.

Sec. 2008. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its fair market value.

Sec. 2009. False statement regarding taxes. Sec. 2010. Failure to obtain list.

Sec. 2011. Assessor may enter dwellings, etc. Sec. 2012. Failure to obtain list. Sec. 2013. False statement regarding taxes.

Sec. 2014. Failure to obtain list. Sec. 2015. False statement regarding taxes. Sec. 2016. Failure to obtain list. Sec. 2017. Assessor may enter dwellings, etc.

Sec. 2018. Failure to obtain list. Sec. 2019. False statement regarding taxes. Sec. 2020. Failure to obtain list. Sec. 2021. Assessor may enter dwellings, etc.

Sec. 2022. Failure to obtain list. Sec. 2023. False statement regarding taxes. Sec. 2024. Failure to obtain list. Sec. 2025. Assessor may enter dwellings, etc.

Sec. 2026. Failure to obtain list. Sec. 2027. False statement regarding taxes. Sec. 2028. Failure to obtain list. Sec. 2029. Assessor may enter dwellings, etc.

Village of Bena, Cass

The county auditor shall annually provide the necessary assessment books and 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 Minnesota Department of Taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation therefor the sum of four dollars per day for each day necessarily consumed in attending said meetings and mileage at the rate of five cents per mile to be paid to him on the return of the county treasurer upon the receipt of the county auditor.

Sec. 2030. Failure to obtain list. Sec. 2031. False statement regarding taxes. Sec. 2032. Failure to obtain list. Sec. 2033. Assessor may enter dwellings, etc.

Sec. 2034. Failure to obtain list. Sec. 2035. False statement regarding taxes. Sec. 2036. Failure to obtain list. Sec. 2037. Assessor may enter dwellings, etc.

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 2 1/2 Miller-Davis Company, Minneapolis, State - Form No. 67

LANDS BECOMING HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	1/16ths

LANDS CEASING TO BE HOMESTEADS

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY SUBDIVISION	Sec. or Lot	Town or Block	Range	Number of Acres of Land	
						Acres	1/16ths

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 33 1/3 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	Range	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

Gardner, Mrs. Ray

17 7
8 18

50 Unfinished frame house

13

VILLAGE OF BENA

NAME	LOT	BLOCK	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
GEO. W. Denny	11	✓ 1	no	25		25	10
G. E. Denny	12	✓ 1	no	25		25	10
Agnes Stephens	16	✓ 7	yes	15		15	4
Mrs. Ray Gardner	17	✓ 7	yes	15	50	80	20
"	18	✓ 7	"	15			
John J. & Florence Gielen	19	✓ 7	"	15		15	4
O. J. Shepard	5	✓ 17	no	10		10	4
"	6	✓ 17	no	10		10	4
Andrew Stengel	1	✓ 31	yes	5	56	76	19
"	2	✓ 31	"	5			
"	3	✓ 31	"	5			
"	4	✓ 31	"	5			

INCREASE OR DECREASE in Value of Property

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

NAMES OF PROPERTY OWNERS

es Thereon

For Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
 Assessor's Return of Taxable Real Property in the Village of Bena, County of Cass, Minn., for the Year 1941.

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

Platted Property Assessed at 33 1/3 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY			Indicate Homestead	ASSESSOR'S VALUATIONS							EQUALIZED VALUATIONS		
		Sec. or Lot	Twp. or Block	Number of Acres of Land (100ths)		True and Full Value of Land Exclusive of Structures and Improvements (Dollars)	STRUCTURES & IMPROVEMENTS (Dollars)	True and Full Value of Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value of Land including all Structures, Improvements and Machinery (Dollars)	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B 25% Class 3C (Dollars)	Assessed Value of Remainder at 33 1/3 per cent Class 3 40 per cent Class 4 (Dollars)	Total Assessed Value of Land including all Structures, Improvements and Machinery (Dollars)	Total Assessed Value as Equalized by Board of Review (Dollars)	Total Assessed Value as Equalized by County Board (Dollars)	Total Assessed Value as Equalized by the Department of Taxation (Dollars)
Denny, Geo. W.	Un.	11	1		no	25			25		10	10	✓		
Denny, G. E.	"	12	1		"	25			25		10	10	✓		
Gielen, John J. & Florence	"	19	7		yes	15			15	4	4	4	✓		
Shepard, O. J.	"	5	17		no	10			10	4	4	4	✓		
Stengel, Andrew	"	6	17		"	10			10	4	4	4	✓		
Stengel, Andrew	"	1	31		yes	5	56		76	19	19	19	✓		
"	"	2	31		"	5									
"	"	3	31		"	5									
"	"	4	31		"	5									
Agnes Stephens	"	16	7		"	15			15	4	4	4	✓		

To be assessed as of May 1, 1941.

VILLAGE OF BENA

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Building
 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 33 1/3 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent.)

NAME	LOT	BLOCK	INDICATE HOMESTEAD	TRUE & FULL VALUATION LAND	BUILDINGS	TOTAL	ASSESSED VALUE
GEO. W. Denny	11	✓ 1	no	25		25	10
G. E. Denny	12	✓ 1	no	25		25	10
Agnes Stephens	16	✓ 7	yes	15		15	4
Mrs. Ray Gardner	17	✓ 7	yes	15	50	80	20
"	18	✓ 7	"	15			
John J. & Florence Gielen	19	✓ 7	"	15		15	4
O. J. Shepard	5	✓ 17	no	10		10	4
"	6	✓ 17	no	10		10	4
Andrew Stengel	1	✓ 31	yes	5		5	
"	2	✓ 31	"	5	56	76	19
"	3	✓ 31	"	5			
"	4	✓ 31	"	5			

Real Property becoming subject to Taxation since last previous Assessment or Omitted from Assessment Rolls of previous years.
 Property in the Village of Bena, County of Cass, Minn., for the Year 1941.
 Platted Property Assessed at 40 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3C.)
 Unplatted Property Assessed at 33 1/3 Per Cent of True and Full Value.
 (Homesteads up to \$4,000 True and Full Value 20 Per Cent Class 3B.)

SUBDIVISION	DESCRIPTION OF PROPERTY			Indicate Homestead	ASSESSOR'S VALUATIONS						EQUALIZED VALUATIONS		
	Sec. or Lot	Twp. or Block	Number of Acres of Land Acres 100ths		True and Full Value of Land Exclusive of Structures and Improvements Dollars	STRUCTURES & IMPROVEMENTS True and Full Value of Buildings and Other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars	Total True and Full Value of Land Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 20% Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 4 Dollars	Total Assessed Value of Land Including all Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by Board of Review Dollars	Total Assessed Value as Equalized by County Board Dollars
	11	1		no	25			25		10	10	✓	
	12	1		"	25			25		10	10	✓	
	19	7		yes	15			15	4	4	4	✓	
	5	17		no	10			10		4	4	✓	
	6	17		no	10			10		4	4	✓	
	1	31		yes	5			5		19	19	✓	
	2	31		"	5	56		76	19	19	19	✓	
	3	31		"	5			5					
	4	31		"	5			5					
	16	7		"	15			15	4	4	4	✓	

To be assessed as of May 1, 1941.

