

ASSESSMENT & TAX LIST

Smokey Hollow

1936

DIRECTIONS TO ASSESSOR.

CASS

County, Minn.

OFFICE OF COUNTY AUDITOR

APR 15 1936.

J. F. Richards Assessor of the County of Smokey Hollow According to the requirements of law I herewith deliver to you the Real and Personal Property Assessment Books for the said...

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.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

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

Sec. 1974. PROPERTY SUBJECT TO TAXATION. All Real and Personal Property in this State, and all Persons and Estates residing therein, ... are taxable, except such as are 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 the value has increased or decreased, on the first day of the year following.

Sec. 1998. When 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. 2004. Exemptions of decedent. The personal property of a decedent, from the date of his death to the date of his burial, shall be exempt from taxation.

Sec. 2018. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed as provided in this chapter.

Sec. 1987. ... Personal Property shall be listed and assessed in the county, town, or district where the owner, agent or trustee resides.

Sec. 1998. When 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. 2004. Exemptions of decedent. The personal property of a decedent, from the date of his death to the date of his burial, shall be exempt from taxation.

Sec. 2018. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed as provided in this chapter.

Sec. 2019. Personal property of electric light and power companies. Personal property of electric light and power companies shall be listed and assessed as provided in this chapter.

Smoky Hollow

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

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For Convenience of Auditor in Showing Boundaries of School Districts

Township No. 140 Range No. 25 Mer. P. M.

0	5	4	3	2	1
<i>School District</i>					
7	8	9	10	11	12
<i>No. 11</i>					
13	14	15	16	17	18
19	20	21	22	23	24
<i>Unorganized</i>					
25	26	27	28	29	30
<i>School District</i>					
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1936.

NAMES OF PERSONS CLAIMING COMPENSATION FOR TREES	POST OFFICE ADDRESS	DESCRIPTION OF LAND UPON WHICH TREES ARE GROWING	Twp	Range	No. of Acres of Trees	Were Trees Originally Planted not more than 12 feet apart each way	Have the Trees been kept in that Condition by replanting all that may have died each year	Condition of Trees	REMARKS

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

Dated \_\_\_\_\_ 1936 Assessor

Returns Showing Grain Received in or Handled by Elevators and Warehouses in the \_\_\_\_\_ of \_\_\_\_\_ in the \_\_\_\_\_  
 County of \_\_\_\_\_ for the Year 1936

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

Form C

Auditor's Office, Cass County, Minnesota.

I, L. C. PETERSON, Auditor of Cass County, State of Minnesota,  
do hereby Certify that the following is a correct list of the taxes levied on the Real and Personal Property in the Town of Smokey Hollow in said County, for the year 1936.  
Witness my hand and official seal this 31<sup>st</sup> day of December, 1936.  
L. C. Peterson  
County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the Fourth day of January, A. D. 1937, of  
L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Smokey Hollow in said County for the year 1936, as specified above, and amounting to seven thousand five hundred two and 77/100 DOLLARS.  
W. T. McKeown  
County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

December 31, 1937.  
To L. C. PETERSON, County Auditor:  
Sir: I herewith return to you the Tax List for the Town of Smokey Hollow in said County, for the year 1936, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "One Fourth Paid," "One Half Paid," "Three-Fourths Paid" or "Paid in Full," as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of Real Property against which the taxes remain unpaid is delinquent for said year.  
W. T. McKeown  
County Treasurer.  
cma

Auditor's Office, Cass County, Minnesota.

January 3, 1938.  
I hereby certify that on the first Monday in January, 1938, I received of  
W. T. McKEOWN, County Treasurer, the Tax List of the Town of Smokey Hollow in said County, for the year 1936, and that I have compared the said list with the statements received for by said County Treasurer, which are on file in my office, and that each tract or lot of Real Property therein against which the taxes, or any part thereof, remain unpaid, is delinquent for said year.  
L. C. Peterson  
County Auditor.

(SEAL)

Note \* Assessors will not fill these Columns.



Returns St

Collection of Taxes of 1936, of Cass County, Minnesota.

NAMES OF OWNERS

FUNDS	1936			Am't Collected from Nov. 1935 to First Monday in Jan. 1936	1935			TOTAL COLLECTED	BALANCE UNCOLLECTED TOTAL					
	March Settlement	June Settlement	Nov. Settlement		March Settlement	June Settlement	Nov. Settlement							
State Revenue	230	5170	2227											
State School	26	580	250											
Teachers' Ins. and Ret. Fund	05	122	53											
Minn. Gen'l Hospital														
County Revenue	255	5750	2476											
County Road and Bridge	96	2151	726											
County Poor	255	5750	2476											
County Bond and Interest	312	7042	3054											
County Sinking <i>C.A.A.</i>	312	7042	3034											
Town Revenue	81	1835	790											
Town Road and Bridge	210	4717	2032											
Town 1 Mill Dragging	21	471	204											
Town State Loan	226	5085	2191											
Town Building	105	2358	1016											
Town Fire Patrol <i>Phone Road of Council</i>	403	9081	3911											
	21	471	203											
School Local 1 Mill	21	471	203											
School Special	417	8332	3452											
School State Loan														
School <i>Building</i>	01	896	503											
School <i>Building</i>	01	1066	599											
School <i>Building</i>		213	120											
Money and Credits	45													
TOTALS	3043	68603	29700				648928	750274						
SCHOOL DISTRICTS	March Settlement			June Settlement			November Settlement			November to January			Total Collected	Balance Uncollected
	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total	Local 1 Mill	Special	Total		
School District No. 4	21	414	435	258	5130	5388	83	1654	1737					
" " " "		0354	01	213	202	415	120	1798	1918					
" " " "		01	05	212	210	422	120	1798	1918					
TOTALS	21	417	438	471	8545	9016	203	3572	1102				4877	

Note \* Assessors will















Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoky Hollow

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipts, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS.





Assessment Roll and Tax List of Unplatted Real Property in the *Town* of *Smoky Hollow*  
Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES. Includes handwritten entries for John Benson, Federal Land Bank, St. Paul, and others.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for districts 1 through 20.







Assessment Roll and Tax List of Unplatted Real Property in the Town of Smokey Hollow of Cass County, Minnesota, for Taxes for the Year 1936.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, Penalty, November Settlement 1937, Penalty, Collection to First Monday in January 1938, Penalty, Delinquency on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoky Hollow of Cass County, Minnesota, for Taxes for the Year 1936.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoky Hollow, Cass County, Minnesota, for Taxes for the Year 1936.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Callutions to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalties, Total Delinquent Tax and Penalties, REMARKS.

Assessment Roll and Tax List of Unplatted Real Property in the *Town* of *Smoked Yellow*

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, and SOLD FOR TAXES. Includes handwritten entries for G.L. Rudman & A.L. Miller, Marlin Molitor, Security Insured Mortgage, Ross J. Everett & Ralph Kelly, Sharpe Bros, Martin Molitor, and J.E. Robinson.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for 91, 90, 1453, and 21559.





Assessment Roll and Tax List of Unplatted Real Property in the Town of Lawrence of Smoky Hollow Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Collections in First Monday in January 1938, Delinquent on First Monday in January 1938, Total Delinquent Tax and Penalty, REMARKS. Includes entries for Masca Realty Co, J. N. Lesure, St. Paul & Chicago Ry Co, Patrick Kelley, and St. Paul & Chicago Ry Co.





Assessment Roll and Tax List of Unplatted Real Property in the Town of Laurum of Smoky Hollow

Cass County, Minnesota, for Taxes for the Year 1936.

Unplatted Real Estate Assessed at 33 1/2 Per Cent of True and Full Value; Attached Machinery at 33 1/2 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 Per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, and REMARKS.



Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1936.

Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, Penalty, November Settlement 1937, Penalty, Collection to First Monday in January 1938, Penalty, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.









Assessment Roll and Tax List of Unplatted Real Property in the Town of Smokey Hollow, Cass County, Minnesota, for Taxes for the Year 1936.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1937, June Settlement 1937, November Settlement 1937, Penalty, Collections to First Monday in January 1938, Delinquent on First Monday in January 1938, Penalty, Total Delinquent Tax and Penalty, REMARKS.







UNPLATTED

Tabular Statement of Taxable Unplatted Real Property Assessment of the Township of Snokey Hollow, County of Cass, Minnesota, 1936  
 HOMESTEADS, up to True and Full Value of \$4,000.00, Assessable at 20 per cent, Class 3B, Remainder at 33 1/3 per cent, Class 3.

Footings Brought Forward from Page	Number of Acres of Land Assessed		True and Full Value of Lands Exclusive of Structures and Improvements Dollars	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS			REMARKS	
	Acres	100ths		STRUCTURES AND IMPROVEMENTS		Total True and Full Value of Lands Including All Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$1,000 at 20 per cent Class 3B Dollars	Assessed Value of Remainder at 33 1/3 per cent Class 3 Dollars	Total Assessed Value of Lands Including All Structures, Improvements and Machinery Dollars	Total Assessed Value as Equalized by the Board of Review Dollars	Total Assessed Value as Equalized by the County Board Dollars		Total Assessed Value as Equalized by the Minnesota Tax Commission Dollars
				True and Full Value of Buildings and other Structures Dollars	True and Full Value of Machinery Permanently Attached to Real Estate Dollars								
1	642	35	1793	180	1973	89	509	598					
"	499	54	1759	60	1819	163	335	498					
"	644		1968	410	2378	171	508	679					
"	553	33	1656	20	1676	39	494	533					
"	538	50	1632	100	1732		577	577					
"	591	58	1658		1658		553	553					
"	549	91	1647		1647		549	549					
"	637	25	1916		1916		637	637					
"	640		1920		1920		640	640					
"	640		2311	713	3024	428	294	722					
"	333		1233	278	1511	154	247	401					
"	619	60	2468	900	3368	128	909	1037					
"	536	75	1688	40	1728		576	576					
"	637	70	2174	440	2614	331	520	651					
"	640		1840		1840		614	614					
"	640		1800		1800		601	601					
"	640		1920		1920		640	640					
"	649	44	1950		1950		650	650					
<b>Total for this page</b>			10,632	95	33,328	3141	36469	1503	9652	11170	56		

