

ASSESSMENT & TAX LIST

Smokey Hollow

1949

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, 1949

County, 1949

Assessor of the... According to the requirements of law, I herewith deliver to you the Assessment Books for the year 1949, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1948, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such change in Real Estate as are required in the odd-numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

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

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)
Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

- Sec. 273.01. Personal Property shall be listed and assessed annually without regard to its value on May 1, and if acquired thereafter, shall be listed by or for the person acquiring it.
Sec. 273.02. All property owned by a person shall be listed on May 1, except such as is by law exempt from taxation.
Sec. 273.03. Personal property shall be listed and assessed annually on May 1, except such as is by law exempt from taxation.
Sec. 273.04. Personal property shall be listed and assessed annually on May 1, except such as is by law exempt from taxation.
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Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.
Minnesota Statutes 1945, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property.
The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor and board of review member attending such meetings shall receive as compensation for such service the sum of \$6.00 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county auditor, to be computed by the usually traveled route, and paid out of the county treasury upon the warrant of the county auditor.
The forms in this book are prescribed for the 1949 assessment by G. HOWARD SWAETH, Commissioner of Taxation.

Increase or Decrease in Value of Property because of Erection or Destruction of Buildings or Structures
in township or village of Smoky Hollow

Names of Owners	Description	Sec. or Lot	Town or Block	Range	True & Full Value of Buildings	Kind of Building	Assessed Value of Material Buildings	Assessed Value of Buildings no longer on prop.
Arthur Gooden	SE 1/4 of NE 1/4	10	140	25	150	Farm	20	✓
John J. Adams	NE 1/4 of NE 1/4	3	140	25	100	"	20	✓
Arthur Caswell	lot 1	13	140	25	240	"	48	✓
Orina Buehler	NE 1/4 of SW 1/4	10	140	25	160	"	32	✓
Forest Powell	lot 2	11	140	25	100	"	20	✓
Jim Coule	Part of lot 8	6	140	25	240	"	48	✓ H?

Smoky Hollow
Township or Village

Lands Becoming Homestead Since the 1948 Real Estate Assessment

Name of Owner	Sch. List	Description of Property Subdivision	Sec. or Lot	Town or Block	Range	No. of Acres
Norman Howell	4	NE 1/4 of NE 1/4	10	140	25	40 ✓
Roger & Edna McNeil	13	SE 1/4 of NE 1/4	13	140	25	40 ✓
Arthur W. Coulson	7	NE 1/4 SW 1/4	7	140	25	40 ✓

Real Estate Becoming Subject to Taxation Since the 1948 Real Estate Assessment in the township or village of Smoky Hollow

Name of Owner	Sch. Dist.	Description	Sec. or Lot	Town or Block	Range	Acres	Home-Exempt	True & Full Value			Total Assessed Value	
								Lands	Buildings	Mach.		Total
Norman Howell	4	NE 1/4 of NE 1/4	10	140	25	40	Yes	160	60		220	44 ✓
Roger & Edna McNeil	13	SE 1/4 of NE 1/4	13	140	25	40	Yes	160				40 ✓

Assessment of 1

NAME OF OWNER

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2 day) of January, A. D. 1950, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Smokey Hollow in said County for the year A. D. 1949, as specified above and amounting to 100 Dollars

Paul D. Jewell County Treasurer

Office of County Treasurer, Cass County, Minnesota

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 1949, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Fours respectfully, Paul D. Jewell County Treasurer

Auditor's Office, Cass County, Minnesota

I, L. C. Peterson, Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the Town of Smokey Hollow in said County for the year 1949.

WITNESS my hand and official seal, the 2 day of January, 1950.

(SEAL) L. C. Peterson County Auditor

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of Paul D. Jewell, County Treasurer, the Tax List of the Town of Smokey Hollow in said County for the year 1949; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) L. C. Peterson County Auditor

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

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1949.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty, November Settlement 1950, Collections to First Monday in January 1951, Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the

Town of Smokey Hollow

Cass County, Minnesota, for Taxes for the Year 1949.

Form 500 - 5-22-48

IN WHOSE NAME ASSESSED TO WHOM TRANSFERRED

DESCRIPTION OF PROPERTY
SUBDIVISION
Sec. or Lot, Town or Block, Rng., Number of Acres of Land

TRUE AND FULL VALUATIONS
LAND, BUILDINGS, MACHINERY, TOTAL True and Full Value
ASSESSED VALUATIONS
RURAL, ALL OTHER, MACHINERY, TOTAL ASSESSED VALUE, Total Assessed Value as Reported by the Board of Review

FINAL EQUALIZED VALUE

SOLD FOR TAXES

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION
District No., Rate, District No., Rate, District No., Rate, District No., Rate, District No., Rate

Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES

PAID, WHEN PAID

Number of Receipt, March Settlement 1950, June Settlement 1950, Penalty

November Settlement 1950, Penalty

Collections to First Monday in January 1951, Penalty

Delinquent on First Monday in January 1951, Total Delinquent Tax and Penalty

REMARKS

Wm. S. Smetana

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20

53, 53

1182, 1182

24, 24

1206, 1206

1 PAID IN FULL, 2 PAID IN FULL

MAY 31 1950

10374, 10374

1206, 1206

2364, 48

2412

2412

4209 29

