

ASSESSMENT & TAX LIST

Smokey Hollow

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

1950

County, Minn.

To, Assessor of the

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1950, containing a list of all 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 laws of the State of Minnesota prescribing the duties of the assessor.

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 with reference to the status on May 1, and if acquired during the year, shall be listed by or for the person acquiring it.

1. The property to be listed and assessed shall be listed in the manner following:

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

2. He shall list separately, and in the name of his principal, ...

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 partnership or business shall be listed by the partner 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 manufacturing and other plants, the stock of which is owned by a corporation, shall be listed and assessed as follows:

Sec. 273.28. Where listed, except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property where listed. All household goods, furniture, including automobiles, and all personal property used by the owner for personal and domestic purposes shall be listed and assessed in the county, town or district where the property is located.

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

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

Sec. 273.31. 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, leased, or controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Pipeline Companies. Subdivision 1. Personal property pertaining to the business of a merchant or of a manufacturer shall be listed and assessed in the county, town, or district where the business is carried on.

Subdivision 2. The personal property consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline poles and other erections on the corporation's lands, and of the poles, wires and other erections on other lands, shall be listed and assessed by the corporation in the county, town or district where the principal place of business of the corporation is located.

Sec. 273.36. Electric Light and Power Companies. Subdivision 1. The personal property of electric light and power companies having a fixed site in any city, town or village, shall be listed and assessed in the county, town or village in which the fixed site is located.

Sec. 273.37. Electric Light and Power Companies and other corporations. The personal property of electric light and power companies, and of other corporations, shall be listed and assessed in the county, town or village in which the principal place of business of the company is located.

Sec. 273.38. Electric Light and Power Companies. The personal property of electric light and power companies, and of other corporations, shall be listed and assessed in the county, town or village in which the principal place of business of the company is located.

Sec. 273.39. Electric Light and Power Companies. The personal property of electric light and power companies, and of other corporations, shall be listed and assessed in the county, town or village in which the principal place of business of the company is located.

Sec. 273.42. Where listed in case of doubt. In case of doubt as to the county, town or district in which the property shall be listed and assessed, the assessor shall determine the county, town or district in which the property shall be listed and assessed by the following rules:

1. Where the property is situated in a town or district, it shall be listed and assessed in that town or district.

2. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, it shall be listed and assessed in the town or district where the owner, agent or trustee resides.

3. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, and the principal place of business of the owner, agent or trustee is in a third town or district, it shall be listed and assessed in that third town or district.

4. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, and the principal place of business of the owner, agent or trustee is in a third town or district, and the property is used for personal and domestic purposes, it shall be listed and assessed in the town or district where the owner, agent or trustee resides.

5. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, and the principal place of business of the owner, agent or trustee is in a third town or district, and the property is used for personal and domestic purposes, and the owner, agent or trustee is a resident of the town or district where the property is situated, it shall be listed and assessed in that town or district.

6. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, and the principal place of business of the owner, agent or trustee is in a third town or district, and the property is used for personal and domestic purposes, and the owner, agent or trustee is a resident of the town or district where the property is situated, and the owner, agent or trustee is also a resident of the town or district where the property is situated, it shall be listed and assessed in that town or district.

7. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, and the principal place of business of the owner, agent or trustee is in a third town or district, and the property is used for personal and domestic purposes, and the owner, agent or trustee is a resident of the town or district where the property is situated, and the owner, agent or trustee is also a resident of the town or district where the property is situated, and the owner, agent or trustee is also a resident of the town or district where the property is situated, it shall be listed and assessed in that town or district.

8. Where the property is situated in a town or district, but the owner, agent or trustee resides in another town or district, and the principal place of business of the owner, agent or trustee is in a third town or district, and the property is used for personal and domestic purposes, and the owner, agent or trustee is a resident of the town or district where the property is situated, and the owner, agent or trustee is also a resident of the town or district where the property is situated, and the owner, agent or trustee is also a resident of the town or district where the property is situated, it shall be listed and assessed in that town or district.

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The forms in this book are prescribed for the 1950 assessment by G. HOWARD SPAETH, Commissioner of Taxation.

Assessor's Return

FORM 2

NAAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1951, 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. 1950, as specified above and amounting to 100 Dollars

Paul D. Jewell, County Treasurer, by J. M. P.

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 1950, 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.

Yours respectfully, Paul D. Jewell, County Treasurer, by J. M. P.

Auditor's Office, Cass County, Minnesota

I, Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the Town of Smokey Hollow of said County for the year 1950.

WITNESS my hand and official seal, the 1st day of January, 1951.

(SEAL) 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 1950; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) County Auditor.

Real Estate

Taxpayer Statement

Assessor's Return

COLLECTIONS OF TAXES OF 1950, Town OF Smoke Hollow, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1950	JUNE SETTLEMENT 1950	NOV. SETTLEMENT 1951	Amount Collected from Nov. 1951 to First Monday in Jan. 1952	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1952
State - Non-Homestead, State - Homestead,	226 279	10 06 16 02	3 86 5 47	48 44					
County Revenue, County Road and Bridge, County Welfare, County Bond and Interest, Pub. Emp. Ret.	1747 121 2871 1131 27	100 30 52 89 164 83 64 92 152	33 87 47 85 53 66 21 92 53	276 45 453 179 04					
Town Revenue, Town Road and Bridge, Town Drag, Town State Loan,	677 1016 68	38 87 58 31 3 87	13 13 19 67 1 31	107 160 11					
School Local 1 Mill, School Special, School State Loan, G.O., Deficiency, Tuition, Transportation, Pub. Emp. Ret.	2368 203	454 140 42 38 87 86 07 67 93 13 63 77 17 44	152 28 57 8 67 43 37 3 37 3 94 22 4 34	11 375 297 32					
	12944	88349	27203	2046					

TOTALS	3911	16302	20855	37187	2575	7305	9880	619	619
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School District No.	LOCAL 1 MILL	SPECIAL	STATE LEAN	Transp.	Tuition	Pub. Emp. Ret.	B & S	TOTALS
4	68	2367		203	1273			3911
Totals	68	2367		203	1273			3911
7-20 4-4	73 361	1375 12647	3889	279 1084	6793	8607	77 1944	16302 20855
Totals	454	14042	3889	1363	6793	8607	77 1944	37187
4 A W	45 87	1559 1298	867	134 260	837	4337	22 434	2575 7305
Totals	132	2857	867	394	837	4337	22 434	9880
2-4	11	375		32	201			619
Totals	11	375		32	201			619
School District No.								
Totals								
School District No.								
Totals								

Real Estate

Tabular Statement

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. Includes handwritten entries for Norman & Clifford Thell, Glenn L. Hawk, Arthur Goodin, L. K. Hawk, Cerena Butcher, Arthur Gooden, and H. L. Company.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, Tax including State Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Penalty, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for various tax payments and dates.

Tabular Statement

