

ASSESSMENT & TAX LIST

Smokey Hollow

1939

DIRECTIONS TO ASSESSOR.

Cass

County, Minn.

April 27

1939

Assessor of the Town of Smokey Hollow

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1939, 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.

J. Schuman 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 May 1, and, if acquired on that day, shall be listed by or for the person acquiring it.

Sec. 1989. . . . Personal Property shall be listed in the following classes: 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, money loaned or invested, annuities, franchises, royalties, . . .

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or deposited subject to his order, check or draft, and all moneys deposited subject to the order of any other 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, or for the benefit of a decedent's estate, shall be listed by the executor or administrator. . . .

5. The property of a corporation whose assets are in the hands of a receiver, trustee, or assignee, shall be listed by the receiver, trustee, or assignee. 6. The property of a body politic or corporate, by the proper agent or direct thereof. . . .

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as mercantile agent, or otherwise as provided in this chapter. . . .

Sec. 2003. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer, and designed to be transported out of this state shall be assessed and taxed thereon shall be paid into the different funds of the county and such taxes shall be a lien upon such goods and timber which shall not be removed beyond the borders of this state until all such taxes are paid in full. . . .

Sec. 2006. . . . Personal property connected with a farm does not remain in the hands of the owner, but is held for the benefit of the farm as situated in several towns or districts. It shall be listed and assessed as personal property in the town or district in which the farm is located. . . .

Sec. 2012. Personal Property. All household goods and furniture, including clocks, musical instruments, sewing machines, and other personal property, shall be listed and assessed as personal property in the town or district in which the same are situated. . . .

Sec. 2013. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed, it shall be listed in the place for listing and assessing as determined by the county board of equalization; and, if between different towns, in the place for listing and assessing where the guardian resides, and of every other person under guardianship. . . .

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 of the property in the town and assessed as personal property, removing from one county, town, or district to which he is first called upon by the assignee, or person in either 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. . . .

Sec. 2018. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it can be listed, it shall be listed in the place for listing and assessing as determined by the county board of equalization; and, if between different towns, in the place for listing and assessing where the guardian resides, and of every other person under guardianship. . . .

Section 1985. Mason's Minnesota Statutes, 1927. 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 list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in APRIL of each year. . . .

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission 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 the sum of four dollars per day for each day necessarily consumed in attending and meeting and returning from the place at which he is called to meet, and the county auditor shall be reimbursed for the usual traveling route and paid out of the county treasury up to the amount of the county auditor. . . .

ferent counties, or places in different counties, by the Minnesota tax commission; and when determined in either case shall be assessed as a fixed hereby. . . .

Sec. 1996. . . . 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 in his possession or under his control which by law is taxable, and shall also make separate statements in like manner of all real estate in his possession or under his control which by law is taxable. . . .

Sec. 1997. Assessor may enter dwelling. In assessing any real estate, the assessor shall be authorized to enter the dwelling of the owner or his principal according to the best judgment and information. . . .

Sec. 1998. Failure to obtain oath. Whenever the assessor shall be of the opinion that the person listing property for taxation has not taken the oath required by law, he may examine such person under oath in regard to the amount of the property he is listing, and if he believes to be the true value thereof, he may assess such property under oath, the assessor may list the property of such person as he believes to be the true value thereof. . . .

Sec. 1999. Assessor may enter dwelling. In assessing any real estate, the assessor shall be authorized to enter the dwelling of the owner or his principal according to the best judgment and information. . . .

Sec. 2000. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for taxation has not taken the oath required by law, he may examine such person under oath in regard to the amount of the property he is listing, and if he believes to be the true value thereof, he may assess such property under oath, the assessor may list the property of such person as he believes to be the true value thereof. . . .

Sec. 2001. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2002. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2003. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2004. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2005. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2006. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2007. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2008. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Sec. 2009. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of such property by other means, and shall assess the same as he believes to be the true value thereof. . . .

Smokey Hollow

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For Convenience of Auditor in Showing Boundaries of School Districts

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

6	5	4	3	2	1
<i>School District</i>					
7	8	9	10	11	12
<i>No. 4</i>					
13	17	16	15	14	13
19	20	21	22	23	24
<i>unorganized</i>					
30	29	28	27	26	25
<i>School District</i>					
31	32	33	34	35	36

Assessor's Report on Tree Bounty in the Town of \_\_\_\_\_ County of \_\_\_\_\_, Minnesota, 1939.

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

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 \_\_\_\_\_ 1939.

Assessor.



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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, Minn., for the Year 1939.**

FORM 34  
 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 1/2 Per Cent of True and Full Value.  
 (Homesteads up to \$4,000 True and Full Value 25 Per Cent Class 3B.)

DESCRIPTION OF PROPERTY

ASSESSOR'S VALUATIONS

EQUALIZED VALUATIONS

NAME OF OWNER	School District	SUBDIVISION	Sec. or Lot	Twp. or Block	Range	Number of Acres of Land	Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS						
								True and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$4,000 at 25% Class 3B 25% Class 3C Dollars	Assessed Value of Remainder at 33 1/2 per cent Class 3 40 per cent Class 4 Dollars	Total Assessed Value of Lands 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 Minnesota Tax Commission Dollars		
						Acres 100ths													

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 Smoky Hollow in said County, for the year 1939.

Witness my hand and official seal this 31 day of December, 1939.  
L. C. Peterson  
 County Auditor.

(SEAL)

Treasurer's Office, Cass County, Minnesota.

Received this, the first Monday, being the First day of January, A. D. 1940, of L. C. PETERSON, Auditor of Cass County, Minnesota, the Tax List of all taxable Real and Personal Property in the Town of Smoky Hollow in said County for the year 1939, as specified above, and amounting to \$3948.37

Thirty nine hundred forty eight and 37/100 DOLLARS  
H. T. McKeown  
 County Treasurer.

Office of County Treasurer, Cass County, Minnesota.

To L. C. PETERSON, County Auditor:  
January 6 1941

Sir: I herewith return to you the Tax List for the Township of Smoky Hollow in said County, for the year 1939, 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 "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.

H. T. McKeown  
 County Treasurer.

Auditor's Office, Cass County, Minnesota.

I hereby certify that on the first Monday in January, 1941, I received of W. T. McKEOWN, County Treasurer, the Tax List of the Town of Smoky Hollow in said County, for the year 1939, and that I have compared the said list with the statements receipted 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)

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Smoky Hollow

RATES AND TAXES

Cass County, State of Minnesota.

232.05 / 632 / 238.47  
231.85 / 632 / 238.22

NAME OF OWNER	VALUATION BY SCHOOL DISTRICTS	RATE OF STATE TAXES	RATE OF COUNTY TAXES	RATE OF TOWN, CITY OR VILLAGE TAXES	RATE OF SCHOOL TAXES		TAXES LEVIED				
					LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS		ALL OTHER TAXES		FUNDS	Rate	AMOUNTS
					Local 1 Mill	Special	Local 1 Mill	Special			
4 Wm.	Value of Land & Buildings: 7360 Value of Town and City Lots: 8656 Personal Property: 420 Total Value: 16016	State Rev: 10.123 Sch'l: 34.370 Techs. Ins. & Ret. Fund: 363 Total: 8814	Co. Rev: 22.181 R. & B.: 1.691 Co. Bond Int.: 19.115 Co. Poor: 63.1487 Total: 7348	Town Rev: 5.10 Town R. & B.: 1.4774 Town Mill: 54.5 Town State Loan: 1.12374 Town Bldg.: 54.5 Town Patrol: 1.12374 Town Fire: 54.5 Town Jail: 1.12374 Town Court: 1.12374 Total: 7348	Local 1 Mill: 1.30 Special: 1.15 Total: 2.45	Local 1 Mill: 1.30 Special: 1.15 Total: 2.45	Local 1 Mill: 278 Special: 23340 Total: 23618	Local 1 Mill: 16 Special: 12984 Total: 13000	State Loan: 4328 Total School Tax: 24118 Total Rate of All Taxes: 27006	State Revenue: 1674 State School: 1821 Teachers' Insurance and Retirement Fund: 517 Sch'l. Non-A: 5630 County Revenue: 5773 County Road and Bridge: 501 County Poor: 36805 County Bond and Interest: 2804 County Old Age Assistance: 31711 Bonds Int.: 25937 Town Revenue: 24676 Town Road and Bridge: 89608 Town State Loan: 8297 Town Building: 16594 Town Fire Patrol: 1659 Telephone: 79220 Cemetery: 8297 School Local 1 Mill: 1659 School Special: 36798 School State Loan: 4407 School Deficiency: 4407 School Bldg.: 4583	TOTAL: 394837

Total No. Acres: 66.26.78  
Total Levy: \$394,837  
Book Footings: \$394,837

I, L. C. PETERSON, Auditor of said County and State of Minnesota, do hereby certify that the foregoing is a true and correct schedule, giving the valuation of all the taxable property in the town of Smoky Hollow in said County, year A. D. 1939.

Witness my hand and official seal this 31 day of April, A. D. 1939

L. C. Peterson  
County Auditor

SEAL







Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD 6-15-39

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 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Penalty, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.



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

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

18535

372

8626 237

8863

2nd Half Paid OCT 30 1940 9209  
1st Half Paid JUN 17 1940 5981  
2nd Half Paid OCT 30 1940  
1st Half Paid JUN 17 1940

2nd Half Paid OCT 30 1940 9209  
1st Half Paid JUN 17 1940 5981  
2nd Half Paid OCT 30 1940  
1st Half Paid JUN 17 1940

1263 1364

1463 1569

1561 1560

1513 1513

Assessment Roll and Tax List of Unplatted Real Property in the Town of Smokey Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

Cass County, Minnesota, for Taxes for the Year 1939.

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, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.







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.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty. Includes handwritten entries for 'State of Minnesota' and various subdivisions (e.g., NE 1/4 of NE 1/4).



Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoky Hollow  
 Unplatted Real Estate Assessed at 33 1/3 Per Cent of True and Full Value; Attached Machinery at 33 1/3 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 1/3 Per Cent, Class 3.

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES		
		Subdivision	Sec. or Lot	Town or Block	Range			No. of Acres of Land	True and Full Value of Lands Exclusive of Structures and Improvements	STRUCTURES & IMPROVEMENTS	True and Full Value of Machinery Permanently Attached to Real Estate	Total True and Full Value of Lands Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20 per cent Class 3B	Assessed Value of Remainder at 33 1/3 per cent Class 3	Total Assessed Value of Lands Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by the Board of Review		Total Assessed Value as Equalized by the County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
State of Minnesota		NE 1/4 of NE 1/4	10	46	25	4													
Glenn L. Hawk		NW 1/4 of NE 1/4			40		Yes												SOLD FOR TAXES
Federal Land Bk., St. Paul		SW 1/4 of NE 1/4			40		No												SOLD FOR TAXES
"	"	SE 1/4 of NE 1/4			40		"												SOLD FOR TAXES
State of Minnesota (Corner L. Hawk)		NE 1/4 of NW 1/4																	
"	"	NW 1/4 of NW 1/4																	
"	"	SW 1/4 of NW 1/4																	
"	"	SE 1/4 of NW 1/4																	
Cerence Butler		NE 1/4 of SW 1/4			40		Yes												SOLD FOR TAXES
Cecilia Johnson		NW 1/4 of SW 1/4			40		No												SOLD FOR TAXES
"	"	SW 1/4 of SW 1/4			40		"												SOLD FOR TAXES
Cerence Butler		SE 1/4 of SW 1/4			40		Yes												SOLD FOR TAXES
J. H. Casner		NE 1/4 of SE 1/4			40		No												SOLD FOR TAXES
"	"	NW 1/4 of SE 1/4			40		No												SOLD FOR TAXES
State of Minnesota		SW 1/4 of SE 1/4																	
Minn. Land Corp.		SE 1/4 of SE 1/4			40		No												SOLD FOR TAXES

400

Cass County, Minnesota, for Taxes for the Year 1939.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION	Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption	State Tax on Non-Homestead	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1940	June Settlement 1940	November Settlement 1940	Penalty	Collections to First Monday in January 1941	Penalty	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty	
					Ditch No.	Ditch No.	Ditch No.	Ditch No.														
District No. 4																						
Rate 33 1/3 Mills			6 3/4 Mills																			
Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars													
116		26 89						26 89														
93		21 56	59					22 15														
93		21 56	59					22 15														
56		12 98						12 98														
359		60 05	1 65					61 70														
93		21 56	59					22 15														
93		21 56	59					22 15														
915		244 58	5 19					249 77														
1055																						

2nd Half Paid OCT 28 1940 9293  
 1st Half Paid MAY 22 1940 4644

11.07 Abated

Assessment Roll and Tax List of Unplatted Real Property in the *Town of Smoke Hollow* of *Minnesota* Unplatted Real Estate Assessed at 33 1/4 Per Cent of True and Full Value; Attached Machinery at 33 1/4 Per Cent of True and Full Value. Homesteads, up to True and Full Value of \$4000, Assessable at 20 per Cent, Class 2B; Remainder at 33 1/4 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

*Immigration Land Co. State of Minnesota*

*Peter E. Olson*

*Milton W. Novell State of Minnesota*

*94.00*

*264  
227*

*52 63 30*

*50 23*

*2875 3105*



Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

FORM 4 CD

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

State of Minnesota  
Hosca Britten

State of Minnesota  
Hosca Britten

State of Minn. (Dept. of Rural Credit)

SOLD FOR TAXES

SOLD FOR TAXES

124  
206

2876

2875

















Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.











Assessment Roll and Tax List of Unplatted Real Property in the Lawn 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 2; Remainder at 33 1/2 Per Cent, Class 3.

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

State of Minnesota

1 NE 1/4 of NE 1/4
2 NW 1/4 of NE 1/4
3 SW 1/4 of NE 1/4
4 SE 1/4 of NE 1/4
5
6 NE 1/4 of NW 1/4
7 NW 1/4 of NW 1/4
8 SW 1/4 of NW 1/4
9 SE 1/4 of NW 1/4
10
11 NE 1/4 of SW 1/4
12 NW 1/4 of SW 1/4
13 SW 1/4 of SW 1/4
14 SE 1/4 of SW 1/4
15
16 NE 1/4 of SE 1/4
17 NW 1/4 of SE 1/4
18 SW 1/4 of SE 1/4
19 SE 1/4 of SE 1/4
20

26 140 25

Un.

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Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

Form 4 CD BAKER-DAVIS COMPANY, MINNEAPOLIS

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 Jena Mining Co. and State of Minnesota.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

80

186

4316 118

4434

Handwritten notes: 2nd Half Paid OCT 18 1940, 1st Half Paid MAY 15 1940, 2217 ✓, 2217 ✓, 2217 ✓, 2217 ✓

Handwritten numbers: 8693, 2983



Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, ASSESSOR'S VALUATION, EQUALIZED VALUES, SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.





**Assessment Roll and Tax List of Unplatted Real Property in the** Town of Smoke 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 \$1000, Assessable at 20 per Cent, Class 3B; Remainder at 33 1/2 Per Cent, Class 3.

**Cass County, Minnesota, for Taxes for the Year 1939.**

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY					No. School District	Indicate Home- stead	ASSESSOR'S VALUATION						EQUALIZED VALUES			SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION				Assessed Valuation Non-Homestead	Rate and Tax Less Homestead Exemption Mills	State Tax on Non-Homestead Mills	TOTAL GENERAL TAX	SPECIAL TAXES				TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1940	June Settlement 1940	Penalty November Settlement 1940	Collections to First Monday in January 1941	Penalty First Monday in January 1941	Delinquent on First Monday in January 1941	Penalty	Total Delinquent Tax and Penalty					
		Subdivision	Sec. or Lot	Town or Block	Range	Number of Acres of Land			True and Full Value of Lands 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 Lands Including all Structures, Improvements and Machinery Dollars	Assessed Value of Homesteads up to \$1,000 at 20 per cent Dollars	Assessed Value of Remainder at 33 1/2 per cent 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	District No.	District No.	District No.					District No.	Rate	Rate	Rate													Rate	Ditch No.	Ditch No.	Ditch No.	Ditch No.
Clover Land Co.	"	N.E 1/4 of NE 1/4	32	140 25	40	160	70													93		21.58	57				22.17		1																		
"	State of Minnesota	N.W 1/4 of NE 1/4			40															93		21.58	57				22.17		2																		
"	"	S.W 1/4 of NE 1/4																																													
"	"	S.E 1/4 of NE 1/4																																													
"	Frank Baker	N.E 1/4 of NW 1/4			40		yes													56		12.99					12.99		6	✓																	
"	"	N.W 1/4 of NW 1/4			40															82		19.03					19.03		7	✓																	
"	State of Minnesota	S.W 1/4 of NW 1/4																																													
"	"	S.E 1/4 of NW 1/4																																													
"	"	NE 1/4 of SW 1/4																																													
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"	"																																														

324 7518 118 7636

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

Cass County, Minnesota, for Taxes for the Year 1939.

Table with columns for Assessor's Valuation, Equalized Values, School Districts, and Taxes. Includes handwritten entries for M. L. Skinner and State of Minnesota, and a summary row at the bottom with totals like 742, 17220, 476, 17696.





Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

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, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty.

State of Minnesota

Jena Mining Co.

State of Minnesota  
Jena Mining Co.

State of Minnesota

280

651

151 06 413

15519

1 d over pd.  
Nov.

Assessment Roll and Tax List of Unplatted Real Property in the Town of Smoke Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

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, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY TAX COMMISSION, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, November Settlement 1940, Collections to First Monday in January 1941, Delinquent on First Monday in January 1941, Total Delinquent Tax and Penalty.

Grand Total - 160 662678

424 7360866 170634 9840 272 371502 9324

10/12 380826