

ASSESSMENT & TAX LIST

Smokey Hollow

1939

DIRECTIONS TO ASSESSOR.

OFFICE OF COUNTY AUDITOR

1939

County, Minn.

April 27

Case Assessor of the Town of Smoke 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.

County Auditor.

[Signature]

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, in Sec. 1989. . . .

Sec. 2003. . . . 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, . . .

Sec. 2013. . . . The property of a corporation whose assets are in the hands of its shareholders, or of a partnership whose assets are in the hands of its partners, shall be listed and assessed as if it were the property of a body politic or corporate, by the agent or clerk thereof.

Sec. 2014. . . . The property of a firm or company, by a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2015. . . . Where 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. 2016. . . . 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 listed in the county where the merchant or manufacturer has his principal place of business, or where the goods are stored, or where the property is to be transported.

Sec. 2017. . . . Lumber. Personal property of a merchant or manufacturer, consisting of logs and timber cut from lands within this state, shall be listed and assessed in the county where the merchant or manufacturer has his principal place of business, or where the logs and timber are stored, or where they are to be transported.

Sec. 2018. . . . Personal property of a non-resident. When the owner of livestock or other personal property connected with a farm does not reside in this state, the same shall be listed and assessed in the county where the farm is situated in several towns or districts, it shall be listed and assessed in each town or district in which the principal place of business of such farm is located.

Sec. 2019. . . . Household Goods. All household goods and furniture, including clocks, musical instruments, sewing machines, and other articles of personal property, shall be listed and assessed in the county where the owner of such property resides, or for the furnishing of a household in the county where the property is located, or in the district where the same is usually kept.

Sec. 2020. . . . Electrician, etc., on railroad. All electricians and wiremen, and all other persons employed by any railroad company in this state, shall be listed and assessed in the county where they are employed, or in the county where the railroad is situated, or in the district where the same is usually kept.

Sec. 2021. . . . Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies, other than those in cities and villages, shall be listed with and assessed by the Minnesota tax commission in the county where situated.

Sec. 2022. . . . Decedents. The personal property of a decedent, or of a deceased person, shall be listed and assessed at the place of listing at the time of his death.

Sec. 2023. . . . Personal property of a minor child or insane person shall be listed and assessed in the county where the guardian or trustee of such child or person resides, or in the county where the property is located, or in the district where the same is usually kept.

Sec. 2024. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2025. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2026. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2027. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2028. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2029. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2030. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2031. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Sec. 2032. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

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Sec. 2032. . . . Personal property of a partner or agent or agent, by a partner or agent, by a partner or agent, . . .

Smoke Hollow

Section 1985, 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 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 therefor the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

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 (1938-1939) Platted Property Assessed at 60 Per Cent of True and Full Value. (Homesteads up to \$4,000 True and Full Value 20 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 20 Per Cent Class 3B.)

NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Indicate Homestead	ASSESSOR'S VALUATIONS					EQUALIZED VALUATIONS				
		SUBDIVISION	Sec. or Lot	Twp. or Range	Number of Acres of Land		True and Full Value of Land Excluding Structures and Improvements	STRUCTURES & IMPROVEMENTS		Total True and Full Value of Land Including all Structures, Improvements and Machinery	Assessed Value of Homesteads up to \$4,000 at 20% Class 3C	Assessed Value of Remainder at 33 1/2 per cent Class 3	Total Assessed Value of Land Including all Structures, Improvements and Machinery	Total Assessed Value as Equalized by Board of Review	Total Assessed Value as Equalized by County Board	Total Assessed Value as Equalized by the Minnesota Tax Commission
								True and Full Value of Buildings and Other Structures	True and Full Value of Machinery Permanently Attached to Real Estate							

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.

Office of County Treasurer, Cass County, Minnesota.

January 6, 1941

To L. C. PETERSON, County Auditor:

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 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.

H. J. McKee
County Treasurer.

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 \$3948.37 100 Dollars.

Thirty nine hundred forty eight and 37/100 DOLLARS

H. J. McKee
County Treasurer.

Auditor's Office, Cass County, Minnesota.

January 6, 1941

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 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

Assessor's Report

FORM 34

TABULAR SCHEDULE OF VALUATIONS,

Levied in the Town of Smoky Hollow

RATES AND TAXES

Cass County, State of Minnesota.

23205
632
23847

23185
627
23812

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																			
		Value of Lands other than Town Lots	Value of Town and City Lots	Personal Property	Total Value of all Property	Total Rate of State Tax	Co. Rev.	Co. R. & B.	Co. Poor	Co. Bond Int.	Old Age Assist.	Total Rate of County Tax	Town Rev.	Town R. & B.	Town Diag.	Town State Loan	Town Bldg.	Fire Patrol	Fire Ad. Com.	Total Rate of Town Tax	Local Mill	Special	Sch'l State Loan	Def.	Total Rate of Sch'l Tax	Total Rate of All Taxes	Local 1 Mill	Special	State Loan	Total School Tax	FUNDS	AMOUNTS														
4 Wm	7360 8656	420 158	7780 8814	110.73 34.370 363	6.37 22.8169 19.1156 3.1487	5.10	1.4274	54.5	1.2374	31.23185	31.72328	46.72472	778	23340	865	12984	4378	450	4378	24118	27006	730	1674	1871	517	5630	5573	501	36805	2804	31711	25937	24676	89608	8297	16594	1659	79220	8297	1659	1659	36798	4407	4407	4583	344837

Total No. Acres 66.26.78 Total Levy, \$ 344837 Book Footings, \$ 3948.37

I, L. C. PETERSON, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct schedule, showing 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 July, A. D. 1939

L. C. Peterson County Auditor



16016

578 16594

Money and Credits

TOTAL

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 3-10-39

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, Delinquent on First Monday in January 1941, Penalty, Total Delinquent Tax and Penalty.

369.14

638

147.95 3.00

150.95

941 (Abated)

941 (Abated)

941 (Abated)

941 (Abated)

941 (Abated)

941 (Abated)

PAID IN FULL DEC 2 1940 1113

PAID IN FULL JUN 14 1940 1882

PAID IN FULL JUN 1 3 1940 1882

SOLD FOR TAXES

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.

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, SOLID FOR TAXES, SPECIAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1940, June Settlement 1940, Penalty, November Settlement 1940, Penalty, Collection 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 Smoke Hollow

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

Table with columns: IN WHOSE NAME ASSSESSED, 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, 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 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 \$1000, 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, 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, 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. 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, and various settlement/penalty columns. Includes handwritten tax amounts and dates.

Assessment Roll and Tax List of Unplatted Real Property in the Town of *Timothy 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, TOTAL GENERAL TAX, PAID, WHEN PAID, Number of Receipt, March Settlement 1939, June Settlement 1939, November Settlement 1939, Collections to First Monday in January 1941, Penalties, 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 Smoky Hollow, Cass County, Minnesota, for Taxes for the Year 1939.

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

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State of Minnesota
Gena Mining Co.

State of Minnesota

Gena Mining Co.

State of Minnesota

State of Minnesota

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1 2nd Half Paid OCT 18 1940
2 1st Half Paid MAY 15 1940
3 2nd Half Paid OCT 18 1940
4 1st Half Paid MAY 15 1940
5
6 2nd Half Paid OCT 18 1940
7 1st Half Paid MAY 15 1940

160

424

9840 272

10112

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

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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.

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Wm. J. Smitana

Ruby Plank

State of Minnesota

Grand Total 160 662678

424 170634 9840 272 7360866 87 371502 9324

10112 380826