

Smokey Hollow

ASSESSMENT & TAX LIST

1946

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR, CASS County, Minn., APR 9 1946.

R. A. Andrews Assessor of the Town of Snipey Hollow According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the said Snipey Hollow

for the said Snipey Hollow for the year 1946, 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. J. C. Anderson 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, shall be 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 its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it. Sec. 273.22. By whom listed. Personal Property shall be listed in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list the property owned by him on May 1 of such year in the county, town, or district where he resides, or in the county, town, or district where owned, if he is a non-resident of this state, or in any other county, town, or district where he has an interest in such property, and deliver to the assessor a list of the property so listed, and set down separately and the aggregate of the two shall be the assessable value of the land exclusive of the ore shall be determined and assessed at 20 per cent of the full and true value thereof. Sec. 273.23. Classification of property. Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified for purposes of taxation as provided by this section. Subdivision 2. Class 1. Iron ore whether mined or unmined shall constitute Class one and shall be valued and assessed at fifty per cent of the full and true value thereof. Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel, and other articles of personal and domestic use, shall be valued and assessed at 20 per cent of the full and true value thereof. Subdivision 4. Class 3. All agricultural products, except as provided by class three "a," and class three "d," stocks of merchandise, and other articles of personal and domestic use, shall be valued and assessed at 20 per cent of the full and true value thereof. Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof. Subdivision 6. Class 3d. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, whether fixtures or otherwise, except as provided by class three "a," and class three "d," shall be valued and assessed at 20 per cent of the full and true value thereof. Subdivision 7. Class 4. All property not included in the preceding subdivisions shall be valued and assessed at 40 per cent of the full and true value thereof.

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Section 273.03, Minnesota Statutes 1945. 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 assessor 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. ***

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 6th day) of January, A. D. 1947, 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. 1946, as specified above and amounting to 100 Dollars

Paul D. Jewell
County Treasurer.

Office of County Treasurer, Cass County, Minnesota

To _____, County Auditor:

Sir:—I herewith return to you the Tax List for the _____ of _____ in said County for the year 1946, 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,

County Treasurer.

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 _____ of _____ for the year 1946.

WITNESS my hand and official seal, the _____ day of _____ 1947.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1948, I received of _____ 194 _____ County Treasurer, the Tax List of the _____ of _____ in said County for the year 1946; 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.

COLLECTIONS OF TAXES OF 1947, Town Smoky Hollow, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1947	JUNE SETTLEMENT 1947	NOV. SETTLEMENT 1947	Amount Collected from Nov. 1947 to First Monday in Jan. 1948	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1948
State Revenue,									
State School,									
Teachers Insurance,									
State Debt—Non-Homestead,	489	994							
State Debt—Homestead,	196	339							
County Revenue,	2835	4904							
County Road and Bridge,	1255	2177							
County Welfare,	5373	9294							
County Bond and Interest,	2308	3993							
Town Revenue,	675	1168							
Town Road and Bridge,	2025	3503							
Town Drag,	135	234							
Town State Loan,	5352	9259							
<i>Trunk</i>	675	1168							
<i>Telephone</i>	675	1168							
<i>Cemetery</i>	135	234							
<i>B & L</i>	1350	2335							
School Local 1 Mill,	135	233							
School Special,	4049	5965							
School State Loan,		1037							
<i>CC</i>		346							
<i>B & L</i>		1985							
Total	27662	50331							

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	CC	B & L	TOTALS
MARCH SETTLEMENT	School District No. 4	135	4049					4184
	Totals	135	4049					4184
JUNE SETTLEMENT	School District No. <i>UNA</i>	164 69	4931 1034		1037	346	1985	5095 4471
	Totals	233	5965		1037	346	1985	9566
NOVEMBER SETTLEMENT	School District No.							
	Totals							
NOVEMBER to JANUARY	School District No.							
	Totals							
ADDITIONS	School District No.							
	Totals							
REDUCTIONS	School District No.							
	Totals							

Printed Real

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

Form 4 CD - MILLER-SAYRE COMPANY, MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes handwritten entries for various property lots and owners like 'State of Minnesota', 'Glen L. Hawk', and 'Cerena Butler'.

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, 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 1947, June Settlement 1947, Penalty, November Settlement 1947, Penalty, Collections to First Monday in January 1948, Penalty, Delinquent on First Monday in January 1948, Total Delinquent Tax and Penalty, and REMARKS. Includes handwritten entries for tax payments and dates.

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

Cass County, Minnesota, for Taxes for the Year 1946.

Table with columns for Description of Property, True and Full Valuations, Assessed Valuations, Final Equalized Value, Sold for Taxes, and various tax and payment details. Includes handwritten entries for property owners like R.L. Schmit, St. J. Godtrout, and Patrick Kelly.

Tabular Statement of Taxable Real Property Assessment of the Town of Smoky Hollow, County of Casa, Minnesota, 19

FORM 6 - MILLER-DAVIS COMPANY, MINNEAPOLIS

	TRUE AND FULL VALUATIONS					ASSESSED VALUATIONS					EQUALIZED ASSESSED VALUATIONS			
	Number of Acres of Land Assessed	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Board of Review	County Board	Commissioner of Taxation
						Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead					
Acres 100ths	Dollars	Dollars	Dollars	Dollars	20% Dollars	33 1/3% Dollars	25% Dollars	40% Dollars	33 1/3% Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Footings from Page		17693	5405		23098	2271	3905				6176			
" " " 29		1080			1080		360				360			
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" " " 35		1120			1120		371				371			
" " " 36		560			560		188				188			
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