

Jefferson County Circuit Court
Case Files - Civil
September 1849

Box 24 Folder 30

Missouri Smelting and Mining Co.

vs.

Jefferson County

Appeal

Plaintiff appealed from County Court
on assessment of taxes

Chief Engr. Genl Supt Office
Pacific R.R. (of Mo.)
St. Louis, March 2nd 1868.

Geo. R. Taylor Esq
President

Sir -

The Pacific Railroad
beginning in the city of St. Louis
and running westwardly by the
way of Jefferson City through the
County of Johnson, and terminating
at the western line of Jackson
County - being the boundary between
the State of Missouri and State of
Kansas - was "Completed - opened
and put in operation" on the
fifth (5th) day of April - Eighteen
hundred and Sixty Six (1866.)

Very Respectfully

J. W. Kissock

Chief Engr & Genl Supt
Pacific R.R.



The annexed certificate is a true
copy of that furnished to the State Authorities
by General Taylor in relation to the
treatment of Pacific Rail Road property

J. M. Cooper
Attorney General
S. Louis, Mo.

M. S. & M. Co.

²
Jeff. Co.

Certificate

To the Honorable The County Court of Jefferson Co Mo

The undersigned Silas Reed of Jefferson Co Mo makes this petition to your honorable Court under oath and states that he is a member of the Mo Smelting and Mineral Land Company and is therefore part owner of certain tracts of land in Jefferson Franklin Washington and other counties purchased of the Pacific Rail Road Company.

In his own behalf and as agent for the aforesaid Company he begs leave to call your attention to the following facts touching the illegal assessments of those lands in Jeffs Co for 1868.

1st The deed of those lands from the P. R. R. Co to the Mo Smelting and Mineral Land Co, was filed for Record at Hillsboro on ^{the 8th of February} ~~15th September~~ 1868 & Recorded in Book ~~8~~ ⁹, page ~~167~~ ⁵⁰⁵.

2^d The Clerk of the County Court is required by law to deliver to the Assessor on or before the 1st of September of each & every year an abstract of conveyances and a list of taxable lands subject to taxation in the County. See Section 31. Chapter 2 of Rev. Law.

3^d - The assessor shall return to the County Court on or before the 1st day of January in each & every year a copy of the Assessor's Book and make oath that he has assessed all property

Situated in the County on the 1st Monday of September subject to taxation for the coming year. See Section 46 - Chapter No 2 - Rev. Law.

4th The assessor shall commence his assessment on the 1st Monday of September of each year, for the following year. See Section 61. Chap. 2

5th The County Court may herein determine at any time of said Court before payment of taxes - allegations of erroneous assessment.

See Section 55. Chapter 2^d. Rev. Laws.

6th The undersigned therefore claims, that as the assessor assessed lands to us, for the year 1868 which were not owned by us in time for such assessment nor known to him as taxable property, until after the commencement of his assessment time, for tax of 1869. - that he could not legally assess said lands to us, for 1868.

The first intimation we had of the erroneous assessment, was obtained through the printed list of delinquent lands, for 1868, lately published and the undersigned therefore requests that your Honorable Body, under the authority of Sec 55 Chap 2^d of the Rev Law, will correct and abolish this erroneous assessment for 1868.

He will also add that our Deed from P.R.R. Co. was filed in Franklin County for lands therein ~~in~~ 6 months prior to the one in DeSoto County. Yet the County Assessor in that County

found no legal authority, to assess our lands
earlier than for 1869.

To show that the assessment cannot
go back of 1869 Document marked "A"
showing the date of the completion of
the P. & H. and Document "B" giving an
extract of the Law, which exonerated the
lands of said Company from taxation
for two years, after the completion of the
Road, which would relieve the lands in
question from taxation until 1869.

Subscribed & sworn to
before me this 19th Day
of July 1869.

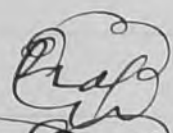
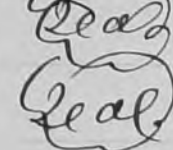
Silas Reed

Wm Mullin Secy

The Missouri Smelting and Mining Company, Plaintiff } In the Jefferson
n } County Court.
Jefferson County, Defendant }

The Silas Reed
as principal and Henry F. Mudd

as securities acknowledge ourselves indebted to the County of Jefferson in the sum of five hundred fifty dollars upon this condition. That whereas the Plaintiff has taken an appeal in the above entitled Cause from the judgment of the County Court on a motion by Plaintiff to not enter up judgment against the lands of Plaintiff on the assessors books for 1868, Now if the Plaintiff shall prosecute such appeal with effect without delay then ~~the~~ and the judgment that the Circuit Court may render herein then this bond to be void, otherwise to remain in full force Witness our hands & seals this 18th day of August 1869.

Silas Reed 
Henry F. Mudd 

M. J. & M. Co
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Jefferson Co.

Bond for appeal

Killed Apr 13th 1899
Wm. W. Mullin & Co

Approved -

The Missouri Smelting and
Mining Company, Plaintiff } In the Jefferson
County Court.
v
Jefferson County, Defendant }

Silas Reed agent for Plaintiff makes
oath & says that an appeal is not taken from
the judgment of the County Court in
the above entitled Cause for vacation
or delay but because said Company
is aggrieved by said judgment.

Silas Reed

Sworn to and subscribed
before me this 27th day
of August A.D. 1869

Emmett A. Self

Notary Public (Franklin)

Co. Mo.



M D D M Leo
7

Jefferson Co.

Affidavit for appeal

Recd Sept. 13th 1867
Wm M. Miller

State of Missouri } In the County Court
County of Jefferson } July 19th 1869,

The following proceeding was had, to wit,

Now at this day comes Dr. S. Reed and files objections to rendering judgment against certain lands named therein, for the taxes of the year 1868, which objections are overruled by the Court,

Also Sept. 21st 1869 The following,

Missouri Smelting & Mining Co. } Application for Appeal.
vs }
Jefferson County } At this day comes said
company by their attorney and file their affidavits and bond for appeal from the decision of this Court in rendering judgment against certain lands mentioned in their objections filed July 19th 1869, for taxes due on said lands for the year 1868, which bond is approved and the appeal granted to the Circuit Court of Jefferson County Mo.

I certify the above to be a full true and correct transcript of the record made in said case,

Witness my hand and official
Seal hereto affixed Sept. 23rd 1869

Wm. M. Miller Cj

Mrs. S. S. S. S.
+ Mrs. S. S. S. S.
of the S. S. S. S. S. S.

no

Jefferson County

Appraised for the S. S. S. S. S. S.

Rec'd Sept. 23rd 1869
D. J. H. H. H. H.

The Missouri Smelting and
~~Lead~~ Mining Company } In the
vs } Circuit
Jefferson County } Court of
 } Jefferson
 } County
 } Mo.

Now at this day comes the
Defendant by Attorney and
moves the Court to affirm
the Judgment of the County
Court of Jefferson County
Missouri rendered in this
Cause for the following
Reason viz.

1st Because it does not appear
from the Record and
Proceedings of said County-
Court that there is any
Error in the Records and
Proceedings of said County-
Court but on the Contrary
that the Proceedings of
said Court were & are in
all things Regular & Right.

Jos. J. Williams
Att. for Defendant

The Mo. Smelting
& Mining Co.,

ⁱⁿ
Jefferson County

Motion to
affirm
Judgment
of Co. Court

Filed Mar. 17th 1869
Elias P. Hough

The State of Missouri }
County of Jefferson } ss.
of Jefferson County Missouri Albany
Adjourned Term 1870. February 2^d A.D. 1870
The following Remains of Record of that day
were had to wit

The Missouri Smelting and Mineral Land Co
against
Jefferson County.

Upon the suggestion of Plaintiff
of a diminution of Record in the above entitled
Cause. Whereupon it is ordered by the Court that
R. W. M. Mullin Clerk of the County Make out and
Certify to this Court a full and complete
Copy of all the Land assessed to the
Missouri Smelting and Mineral Land
Company for the year 1868 in the County
of Jefferson, and Transmit the same
forthwith to this Court.

A true Copy from the Record

Witness my hand and the
seal of said Court this 2^d
day of February A.D. 1870
Elias B. Hooley Clerk
By L. H. Hylford D.C.

2998

ms. S. & M. S. Co

²⁰
Jeffco ms

of Said thirty days on the amount charged
to Said Company which Sum charged against
Said Company together with the ten per cent
per month hereinbefore specified may be
recovered in the name of the State of
Missouri by civil action in any Court
of Competent jurisdiction and should the
President of Said Company fail to make
out and furnish to the Auditor of the State
a statement as herein required Said Company
shall forfeit and pay to the State ten thousand
dollars for such failure which may be recovered
in the name of the State of Missouri in
any Court of Competent jurisdiction Provided
that if Said Company shall ~~fail~~ ^{fail} for the period of two years after
Said roads respectively shall be completed
and put in operation to declare a dividend
that then Said Company shall no longer be
exempt from the payment of said tax nor
from the forfeitures and penalties in this
Section imposed "

I hereby certify that the foregoing is a
full and correct copy of Section Twelve
of ~~an~~ Act entitled "An Act to accept a grant
of land made to the State of Missouri and
approved December 28th 1852

Witness my hand and Notarial Seal at
office in St Louis this 9th day of July A.D. 1869

J. M. Cooper

Notary Public
St Louis County

Document

of said thirty days on the amount charged
to said Company; which sum charged against
said Company together with the ten per cent per
month hereinbefore specified may be recovered in
the name of the State of Missouri ^{by civil action} in any
Court of competent jurisdiction. Provided that
if said Company shall fail for the period
of two years after said roads respectively
shall be completed and put in operation
to declare a dividend that then said
Company shall no longer be exempt from
the payment of said tax nor from the forfeitures
and penalties in this Section imposed.

I hereby certify that the above copy
of Section Twelve of an act approved
Dec 25th 1852 entitled an act to accept
a grant of land made to the State of Missouri
is a true full and correct
copy of said Section twelve of said
act.

Witness my hand and Notarial Seal at
Office in St Louis Mo. 9th day of June
A D 1869

Copy of Section 12 of an act entitled An
act to accept a grant of land made to the

State of Missouri &c approved Dec^r 25 1852
Section 12 "The Said Pacific Railroad and the Said
South Western Branch Railroad shall be exempt from
taxation respectively until the same shall be
Completed opened and in operation and shall declare
a dividend when the road bed, buildings, machinery
engines Cars and other property of such Completed
road at the actual cash value thereof shall be
subject to taxation at the rate applied by the State
on other real and personal property of like value
; and for the purpose of ascertaining the value of
the same it shall be the duty of the President of
Said Company on the first day of February
in each year after such road is Completed
opened and put in operation and declares a
dividend to furnish to the auditors of the State a
Statement under oath made before and certified
by some officer authorized to administer oaths of
the actual value of the road bed, buildings,
machinery, engines, Cars, and other property
appertaining to such Completed road and from
Said Statement so furnished ~~said~~ auditors shall
charge Said Company with the amount appearing
to be due to the State according to the Statement
furnished as herein required by the President of
the Company. And in case said Company shall
fail to pay into the State Treasury within thirty
days after the first day of December in each year
the amount charged against said Company as
aforesaid said Company shall forfeit and pay to
the State of Missouri in addition to the sum with
which said Company may stand charged by the
auditor ten per cent per month after the expiration