



MINNESOTA HISTORICAL SOCIETY
Minnesota State Archives

TAXATION DEPARTMENT

An Inventory of Its Reports of Public and Railroad Lands Sold

OVERVIEW OF THE RECORDS

- Agency:** Minnesota. Dept. of Taxation.
- Series Title:** Reports of public and railroad lands sold,
- Dates:** 1943-1972.
- Abstract:** Lists, reports, or deeds for lands sold to private parties and paid for in full, with title passing to the purchaser and the lands becoming subject to taxation.
- Quantity:** 1.5 cu. ft. (2 boxes)
- Location:** See Detailed Description section for box locations.

LEGAL BACKGROUND

Laws 1943 c564, amending Section 2220, *General Statutes of Minnesota*, 1923: Public and Railroad Lands Becoming Taxable.... "On April 1 in each year the commissioner of taxation shall obtain lists of all government and railroad lands becoming taxable, and he shall compile therefrom, and from the records of sales of state lands, complete lists of all such lands; and on or before April 15 in each year he shall certify the same for taxation to the auditors of the counties in which such lands lie. At the same time he shall obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the county auditors, who shall thereupon remove such lands from the tax list; but nothing herein shall be construed to relieve such forfeitedlands from any lien for taxes or assessments accruing thereon during the life of such contract. The railroad companies shall report such sales and forfeitures to the commissioner of taxation April 1 in each year, and at other times when required by him. All forfeited lands not so reported shall be held for all taxes accruing thereon."

Laws 1943 c564 transferred this function to the Taxation Department from the State Auditor. It was codified in Minnesota Statutes 272.20. Subsequent legislation changed the reporting dates from April to December (Laws 1965 c624 s6); changed the Taxation Department's name to Department of Revenue (Laws 1973 c582 s3); and amended the statute to apply only to railroad lands (Laws 1984 c593 s7). As of 1998, Minnesota Statutes 272.20, as amended, remains in force.

SCOPE AND CONTENTS OF THE RECORDS

Lists, reports, or copies of deeds for Minnesota lands sold by the state and federal governments and by railroad companies to private parties and paid for in full, with title passing to the purchaser and the lands, which prior to final entry were exempt from real estate taxes, becoming subject to taxation. The railroad reports also include lands for which purchase contracts were made or canceled. The commissioner of taxation used these documents to certify annually to each county auditor that these lands had become taxable and were to be entered on the assessment and tax rolls, or that lands had reverted to railroad companies and become exempt from taxation.

The lists and reports give county, purchaser, acreage, detailed description of location, and date or year the purchase became effective. During the 1960s, copies of the actual deeds are often present instead. Blueprint maps are occasionally included. There is also some correspondence regarding the tax status of individual parcels.

ARRANGEMENT OF THE RECORDS

Reports of state and federal lands are arranged chronologically. Reports of railroad lands are by railroad company, in alphabetical order.

RELATED MATERIALS

Successor to Auditor: Land Department: Reports of public and railroad lands sold (cataloged separately).

INDEX TERMS

This collection is indexed under the following headings in the catalog of the Minnesota Historical Society. Researchers desiring materials about related topics, persons or places should search the catalog using these headings.

Topics:

Land titles--Registration and transfer--Minnesota.
Land value taxation--Minnesota.
Public lands--Minnesota.
Railroads--Minnesota.
Tax exemption--Minnesota

Organizations:

Minnesota. Special Taxes Division.
Minnesota. State Auditor.

Types of Documents:

Deeds--Minnesota.
Maps--Minnesota.

ADMINISTRATIVE INFORMATION

Preferred Citation:

[Indicate the cited item and folder title here]. Minnesota Department of Taxation.
Reports of public and railroad lands sold. Minnesota Historical Society. State Archives.
See the Chicago Manual of Style for additional examples.

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DETAILED DESCRIPTION OF THE COLLECTION

Note to Researchers: To request materials, please note both the location and box numbers shown below.

Location	Box	
115.K.7.10F	1	Miscellaneous letters and forms. 1 folder. Trust fund lands, 1943-1956. 3 folders. United States lands, 1943-1959. 3 folders. Burlington Northern Inc., 1970-1972. Chicago and North Western Railway / Chicago, St. Paul, Minneapolis and Omaha Railway, 1943-1966, 1970-1971. 11 folders.
115.K.7.11B	2	Chicago, Burlington and Quincy Railroad, 1969. Chicago Great Western Railway, 1943-1948. Chicago, Milwaukee, St. Paul and Pacific Railroad, 1943-1955, 1970-1972. 2 folders. Chicago, Rock Island and Pacific Railroad, 1969-1972. Duluth, Missabe and Iron Range Railway, 1943, 1956-1972. Duluth and Northeastern, 1969; Duluth, Winnipeg and Pacific, 1970-1972. Duluth, South Shore and Atlantic Railroad, 1957-1961. Great Northern Railway Company, 1943-1962, 1969. 5 folders. Minneapolis and St. Louis Railway, 1943, 1956-1958. Minneapolis, Anoka and Cuyuna Range Railroad, 1969. Minneapolis Industrial Railway Company, 1946-1970. Minneapolis, Northfield and Southern Railway, 1956-1971. Minneapolis, St. Paul and Sault Ste. Marie Railroad, 1943-1961. Minnesota and Manitoba Railroad, 1969. Minnesota Transfer Railway Company, 1955-1968. Northern Pacific Railway Company, 1943-1968. Soo Line Railroad, 1962-1968. Wisconsin Central Railroad, 1957-1960.