



MINNESOTA HISTORICAL SOCIETY
Minnesota State Archives

REVENUE DEPARTMENT
Property Equalization Division

An Inventory of Its Property Valuation Records

OVERVIEW OF THE RECORDS

Agency: Minnesota. Property Equalization Division.
Series Title: Property valuation records.
Dates: 1921-1984 (bulk 1976-1984).
Quantity: 20.75 cu. ft. (21 boxes).
Location: See Detailed Description section for box locations.

SCOPE AND CONTENTS OF THE RECORDS

Real and personal property valuation papers, used by the Revenue Department for tax assessment purposes, for investor-owned public utilities (gas, electric light and power, and pipeline companies, 1976-1984), for electric power and light cooperatives (1977-1983), for railroad companies (1921-1978), and for telephone companies (1937-1939, 1972-1978). They include annual reports (mostly on Revenue Dept. printed forms, filled in with financial and operations data), correspondence, worksheets, and related papers. There are a number of railroad valuation maps.

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:

Electric utilities--Valuation--Minnesota.
Gas companies--Valuation--Minnesota.
Personal property--Valuation--Minnesota.
Pipelines--Valuation--Minnesota.
Railroads--Maps.
Railroads--Valuation--Minnesota.

Real property--Valuation--Minnesota.
Tax assessment--Minnesota.
Telephone companies--Valuation--Minnesota.

Organizations:

Minnesota. Dept. of Revenue.

Types of Documents:

Maps—Minnesota.

ADMINISTRATIVE INFORMATION

Preferred Citation:

[Indicate the cited folder and item here]. Minnesota. Property Equalization Division.
Property Valuation Records. Minnesota Historical Society. State Archives.
See the Chicago Manual of Style for additional examples.

Accession Information:

Accession number(s): 989-214, 992-62

Processing Information:

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DETAILED DESCRIPTION OF THE RECORDS

Note to Researchers: To request materials, please note both the location and box numbers shown below. Each entry consists of one folder unless otherwise stated.

Property Valuation Records: Public Utilities, 1976-1984.

Real and personal property valuation papers used for tax assessment purposes for investor owned public utilities (gas, electric light and power, pipelines). The records for 1976-1981 include annual reports (filled-in Revenue Department forms with financial and operations data, and sometimes published reports to shareholders), correspondence, worksheets, and related papers. Those for 1982-1984 include only the annual reports.

Organized by report year, thereunder alphabetically by utility name.

Location Box

114.H.5.1B

1

1976 Files:

Amoco Oil Company.
Bigfork Valley Electric Service Company.
Blandin Power Company.
Erie Mining Company.
Great Lakes Gas Transmission Company.
Great Plains Natural Gas Company.
Greeley Gas Company.
Home Light and Power Company.
Inter City Gas Limited, Inc.

Location	Box	
114.H.5.1B	1	Inter City Minnesota Pipelines. Interstate Power Company. 2 folders. Lakehead Pipe Line Company. Mid-America Pipe Line Company. Midwestern Gas Transmission Company. Minnesota Gas Company. Minnesota Pipe Line. Minnesota Power & Light. 3 folders. Mobil Oil Company. Montana Dakota Utilities Company. North Central Public Service Company. Northern Natural Gas Company. 5 folders. Peoples Natural Gas Division.
114.H.5.2F	2	Northern States Power Company. ¾ box. Computer printouts: real and personal property reports.
114.H.5.3B	3	1977 Files: Amoco Oil Company. Bigfork Valley Electric Service Company. Blandin Power Company. Lloyd Crum. Dome Pipeline. Erie Mining Company. Great Lakes Gas Transmission Company. Great Plains Natural Gas Company. Greeley Gas Company. Home Light and Power Company. Inter City Gas Limited, Inc. Inter City Minnesota Pipelines. Interstate Power Company. Iowa Electric Light and Power Company. Lakehead Pipe Line Company. Mid-America Pipe Line Company. Midwestern Gas Transmission Company. Minnesota Gas Company. 2 folders. Minnesota Pipe Line. Minnesota Power & Light. 2 folders. Mobil Oil Company. Montana Dakota Utilities Company. North Central Public Service Company. 2 folders. Northern Natural Gas Company. 1 expansion folder.
114.H.5.4F	4	Northern Natural Gas Company. 1 folder. Northern States Power Company. 9 folders. Northwestern Wisconsin Electric Company. Otter Tail Power Company. 3 folders.

Location	Box	
114.H.5.4F	4	Peoples Natural Gas Division. Portal Pipeline Company. Rainy River Improvement Company. Reserve Mining Company. Superior Water, Power and Light. Western Gas Utilities. 2 folders. Williams Pipeline Company.
114.H.5.5B	5	1978 Files: Amoco Oil Company. Bigfork Valley Electric Service Company. Blandin Power Company. Lloyd Crum. Dome Exploration and Production. Erie Mining Company. Great Lakes Gas Transmission Company. Great Plains Natural Gas Company. Greeley Gas Company. Home Light and Power Company. Inter City Gas Limited, Inc. Inter City Minnesota Pipelines. Interstate Power Company. 3 folders. Iowa Electric Light and Power Company. Lakehead Pipe Line Company. Mid-America Pipe Line Company. Midwestern Gas Transmission Company. Minnesota Gas Company. 2 folders. Minnesota Pipe Line. Minnesota Power & Light. 3 folders. Mobil Oil Company. Montana Dakota Utilities Company. North Central Public Service Company. 1 folder, 1 volume.
114.H.5.6F	6	Northern Natural Gas Company. 4 volumes, 1 folder. Northern States Power Company. 6 folders. Northwestern Wisconsin Electric Company. Otter Tail Power Company. 1 folder, 1 expansion folder.
114.H.5.7B	7	Portal Pipeline Company. Rainy River Improvement Company. Reserve Mining Company. Superior Water, Power and Light. Western Gas Utilities. Williams Pipeline Company.

Location	Box	
114.H.5.7B	7	1979 Files: Amoco Oil Company. Bigfork Valley Electric Service Company. Blandin Power Company. Lloyd Crum (Community Utilities Company). Dome Exploration and Production Pipeline. Erie Mining Company. Great Lakes Gas Transmission Company. Great Plains Natural Gas Company. Greeley Gas Company. Home Light and Power Company. Inter City Gas Limited, Inc. Inter City Minnesota Pipelines. Interstate Power Company. 2 folders. Iowa Electric Light and Power Company. Lakehead Pipe Line Company. Mid-America Pipe Line Company. Midwestern Gas Transmission Company. Minnesota Gas Company. 4 folders. Minnesota Pipe Line. Minnesota Power & Light. 2 folders. Mobil Oil Company. Montana Dakota Utilities Company. North Central Public Service Company.
114.H.5.8F	8	Northern Natural Gas Company. 3 volumes, 2 folders. Northern States Power Company. 2 folders. Northwestern Wisconsin Electric Company. Otter Tail Power Company. 3 folders, 1 volume. Portal Pipeline Company. Reserve Mining Company. Superior Water, Power and Light. Western Gas Utilities. Williams Companies.
114.H.5.9B	9	1980 Files: Amoco Oil Company. Bigfork Valley Electric Service Company. Blandin Power Company. Lloyd Crum (Community Utilities Company). Dome Exploration and Production Pipeline. Great Lakes Gas Transmission Company. Great Plains Natural Gas Company. Greeley Gas Company. Home Light and Power Company. Inter City Gas Limited, Inc.

Location	Box	
114.H.5.9B	9	Inter City Minnesota Pipelines. InterNorth, Inc. 2 volumes. Volume 1. General Information Volume 2. Peoples Natural Gas Company. Interstate Power Company. 4 folders. Iowa Electric Light and Power Company. Lakehead Pipe Line Company. Mid-America Pipe Line Company. Midwestern Gas Transmission Company. Minnesota Gas Company. 3 folders. Minnesota Pipe Line Company.
114.H.5.10F	10	Minnesota Power & Light. 1 volume, 1 folder. Mobil Oil Company. Montana Dakota Utilities Company. North Central Public Service Company. Northern Natural Gas Company. See also InterNorth, above. Northern States Power Company. 6 folders. Northwestern Wisconsin Electric Company. Otter Tail Power Company. 1 folder, 2 volumes. Portal Pipeline Company. Reserve Mining Company. Superior Water, Power and Light. Western Gas Utilities. Williams Companies.
114.H.6.1B	11	1981 Files: Amoco Oil Company. Bigfork Valley Electric Service Company. Blandin Power Company. Community Utilities Company. Dome Exploration and Production. 2 folders. Donovan Companies. Erie Mining Company. Great Lakes Gas Transmission Company. 2 folders. Great Plains Natural Gas Company. Home Light and Power Company. Inter City Gas Limited, Inc. Inter City Minnesota Pipelines. InterNorth. 3 volumes, 1 folder. Interstate Power Company. 2 folders. Iowa Electric Light and Power Company. Lakehead Pipe Line Company. Mid-America Pipe Line Company. 2 folders. MAPCO [parent company of Mid-America Pipe Line Company].

Location	Box	
114.H.6.1B	11	Midwestern Gas Transmission Company. 2 folders. Minnesota Gas Company. 2 folders. Minnesota Pipe Line Company. Minnesota Power & Light. 2 folders, 1 volume. Mobil Oil Company. Montana Dakota Utilities Company. 2 folders.
114.H.6.2F	12	Northern Border Pipeline. Northern Natural Gas Company. 2 folders. Northern States Power Company. 9 folders. Northwestern Wisconsin Electric Company. Otter Tail Power Company. 4 folders. Peoples Gas Company. Portal Pipeline Company. Reserve Mining Company. Superior Water, Power and Light. Western Gas Utilities. Williams Companies. 2 folders. Wood River Pipeline.
		1982 Files: Amoco Oil Company. Bigfork Valley Electric Service Company. Dome Exploration and Production. Erie Mining Company. Great Lakes Gas Transmission Company. Great Plains Natural Gas Company. Home Light and Power Company. Inter City Gas Limited, Inc. Inter City Minnesota Pipelines. InterNorth. Interstate Power Company. Iowa Electric Light and Power Company. Lakehead Pipe Line Company.
126.J.14.2F	13	Mid-America Pipe Line Company. Midwestern Gas Transmission Company. Minnesota Gas Company. Minnesota Pipe Line Company. Minnesota Power Company. 2 folders. Mobil Oil Company. Montana Dakota Utilities Company. North Central Public Service Company. Northern Border Pipeline. Northern States Power Company. 2 folders. Northwestern Wisconsin Electric Company. Otter Tail Power Company. Portal Pipeline Company.

Location Box

126.J.14.2F

13

Superior Water, Power and Light.
Western Gas Utilities.
Williams Pipeline.
Wood River Pipeline.

1983 Files:

Amoco Oil Company.
Bigfork Valley Electric Service Company.
Community Utilities Company.
Dome Exploration and Production.
Great Lakes Gas Transmission Company.
Great Plains Natural Gas Company.
Home Light and Power Company.
Inter City Gas Limited, Inc.
Inter City Minnesota Pipelines.
InterNorth.
Interstate Power Company.
Iowa Electric Light and Power Company.
Lakehead Pipe Line Company.
Mid-America Pipe Line Company.
Midwestern Gas Transmission Company.
Minnesota Gas Company.
Minnesota Pipe Line Company.
Minnesota Power Company.
Mobil Oil Company.
Montana Dakota Utilities Company.
Northern Border Pipeline.
Northern States Power Company.
Northwestern Wisconsin Electric Company.
Otter Tail Power Company.
Portal Pipeline Company.
Western Gas Utilities.
Williams Pipeline.
Wood River Pipeline.

1984 Files:

Dome Exploration and Production.
Great Lakes Gas Transmission Company.
Great Plains Natural Gas Company.
Home Light and Power Company.
Inter City Gas Limited, Inc.
Inter City Minnesota Pipelines.
InterNorth.
Interstate Power Company.
Iowa Electric Light and Power Company.
Lakehead Pipe Line Company.
Mid-America Pipe Line Company.
Midwestern Gas Transmission Company.

Location	Box	
126.J.14.2F	13	Minnesota Gas Company. Minnesota Pipe Line Company. Minnesota Power Company. Montana Dakota Utilities Company. North Central Public Service Company. Northern Border Pipeline. Northern States Power Company. Northwestern Wisconsin Electric Company. Otter Tail Power Company. Portal Pipeline Company. Western Gas Utilities. Williams Pipeline. Wood River Pipeline. <i>[0.25 cu. ft. empty, letter]</i>

Property Valuation Records: Cooperative Utilities, 1977-1983.

Real and personal property valuation papers used for tax assessment purposes for electric power and light cooperative utilities. The records for 1977-1981 include annual reports (filled-in Revenue Department forms with financial and operations data), correspondence, and related papers. There are files on the three major cooperatives – Cooperative Power Association, Minnkota Power Cooperative, and United Power Association – as well as numerous smaller ones. Those for 1982-1983 include only the annual reports.

Organized by report year, thereunder alphabetically by utility name.

Location	Box	
114.H.6.3B	14	1977 AgraLite – Wright Hennepin. 1978 Anoka – Federated.
114.H.6.4F	15	1978 Freeborn – Wright Hennepin. 1979 AgraLite – Northern.
114.H.6.5B	16	1979 Peoples – Wright Hennepin. 1980 AgraLite – North Itasca.
114.H.6.6F	17	1980 North Star – Wright Hennepin. 1981 AgraLite – Peoples Cooperative.
114.H.6.7B	18	1981 Red Lake Electric – Wright Hennepin. 1982 AgraLite – Wright Hennepin. 1983 AgraLite – Wright Hennepin.

Property Valuation Records: Railroads, [ca. 1921]-1978 (bulk 1965-1972).

Real property valuation papers used for tax assessment purposes for railroad companies. They include roadway completion reports, correspondence, many maps and plats, worksheets, and related papers. Many of the earlier papers were filed with the Railroad and Warehouse Commission and the Public Service Department. There are two sets of files: one in alphabetical order by railroad name, the second in alphabetical order by name of local jurisdiction. This set of files needs further organization and analysis.

Location	Box	
114.H.6.8F	19	Files by Railroad: Burlington Northern. ½ box. Also includes Great Northern, Northern Pacific, Minnesota and International, Duluth Missabe and Iron Range. Chicago and North Western Railway Company: Maps (only). Chicago Great Western: Map (one). Duluth, Missabe and Iron Range. Duluth, Winnipeg and Pacific. Milwaukee Road.
114.H.6.9B	20	Minneapolis, Northfield and Southern. Minnesota Transfer Railway. Soo Line. Files by Local Jurisdiction: Baxter. Brainerd. Breckenridge. Brookston. Cass Lake. Coleraine. Columbia Heights. Dilworth. Federal Dam. Keewatin. Midway Township (St. Louis County).
114.H.6.10F	21	Mountain Iron. Nashwauk. Proctor. Randolph. St. Cloud. Staples. Two Harbors. Waite Park.

Property Valuation Records: Telephone Companies, 1937-1939, 1972-1978.

A small set of real property valuation papers for tax assessment purposes for the Consolidated, Continental, and Northwestern Bell telephone companies. The records include correspondence, worksheets, and related papers (1972-1978); also, field notes (1937-1939) for Northwestern Bell exchange buildings.

Location	Box	
114.H.6.10F	21	Property Valuation Records: Telephone Companies, 1937-1939, 1972-1978.