



MINNESOTA HISTORICAL SOCIETY  
Minnesota State Archives

**TAXATION DEPARTMENT**  
**Property Tax Division**

**An Inventory of Its Airflight Property Tax Files**

**OVERVIEW OF THE RECORDS**

- Agency:** Minnesota. Property Tax Division.
- Series Title:** Airflight property tax files,
- Dates:** 1944-1983.
- Abstract:** Property tax files for commercial airlines operating in Minnesota, with related topical and background files.
- Quantity:** 6.0 cu. ft. (6 boxes).
- Location:** See Detailed Description section for box locations.

**ADMINISTRATIVE HISTORY OF AIRFLIGHT PROPERTY TAXATION**

Taxation of airflight property, which began in 1945, is governed by Minnesota Statutes 270.072-270.079, Taxation and Assessment of Flight Property. Section 270.072 s2 provides that “The flight property of all air carriers operating in Minnesota under a certificate of public convenience and necessity or under authorization from the United States Civil Aeronautics Board shall be assessed annually by the commissioner [of taxation].” Aircraft with a gross weight of less than 30,000 pounds and flown on an irregular schedule are excluded. “Every airline company engaged in air commerce” in Minnesota must file a report providing the commissioner with prescribed information to enable him to make that assessment.

Sections 270.073-270.076 prescribe how the market value of flight property is to be determined, procedures for notifying airlines of assessed valuations and taxes, and avenues for appeal of the tax levy. Proceeds of taxes levied under this statute are credited to the state airports fund, which supports the construction, maintenance, and operation of airports and other air navigation facilities (Minn. Stat. 270.077; 360.017).

Sources: Minnesota Statutes 2000; Laws of Minnesota 1945 c418.

## SCOPE AND CONTENTS OF THE RECORDS

Airflight property tax computation records for commercial airlines operating in Minnesota. They include tax assessment worksheets, financial and equipment information, notices of valuation and tax, annual reports (both the airline companies' printed reports, and annual reports of property and operations submitted on Taxation Department forms), correspondence, clippings, documents in appeals to the Board of Tax Appeals for reduction of tax, and an occasional hearing transcript.

Forms part of the records of the Minnesota Department of Taxation.

## ARRANGEMENT OF THE RECORDS

Most of the files are either chronological by year or alphabetical by airline name; there are also a few topical subject files interspersed.

## 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:

Aeronautics, Commercial--Taxation--Minnesota.  
Airlines--Minnesota.  
Assessing.  
Collecting.  
Property tax--Minnesota.

### Organizations:

Minnesota. Dept. of Taxation.

## ADMINISTRATIVE INFORMATION

### Preferred Citation:

*[Indicate the cited item and folder title here].* Minnesota Dept. of Taxation. Property Tax Division. Airflight property tax files. Minnesota Historical Society. State Archives.  
*See the Chicago Manual of Style for additional examples.*

### Accession Information:

Accession number(s): 978-35; 989-214

### Processing Information:

Processed by: Ellen Miller, 1994  
PALS ID No.: 08-00000522 RLIN ID No.: MNHV1127-A

## DETAILED DESCRIPTION OF THE COLLECTION

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

<b>Location</b>	<b>Box</b>	
108.K.17.6F	1	Airflight Property Tax [miscellany], 1945-1951. 1 folder. Airline Flight Property Tax Act, 1945-1949. 1 folder. Airline Tax Statistics, 1948-1950. 1 folder. Airflight Property Tax Survey, late 1950s-1960s. 1 folder. Airflight Property Tax Payments, 1950. 1 folder. Airflight Property Tax, 1951. 1 folder. Airline Hearings and Assessments, 1952. 1 folder. Airlines Fleet Basis Data, 1956. 1 folder. Airflight Property Tax (by year): For various airlines; alphabetical by airline name within each year. 1957. 1 folder. 1958. 2 folders. 1959. 1 folder. 1960. 2 folders. 1961. 2 folders. 1962. 2 folders. 1963. folder 1 of 2.
108.K.17.7B	2	1963. folder 2 of 2. 1964. 2 folders. 1965. 1 folder. 1966. 2 folders. 1967. 2 folders. 1968. 2 folders. 1969. 2 folders. Airflight Tax Settlement, 1960-1962. Airflight Property Tax Assessment, 1963-1972. Airflight Property Tax Meetings, 1976-1979.

<b>Location</b>	<b>Box</b>	
108.K.17.8F	3	Braniff Airlines, 1953-1954, 1956-1957. 4 folders. Capital Airlines, 1948-1957. 9 folders. Flying Tiger Airlines, 1956-1957, 1960. 1 folder. Inland Airlines, 1948-1952. 3 folders. Mid-Continent Airlines, 1945-1952. 7 folders. Midwest Airlines, 1950-1953. 3 folders. North Central Airlines, 1952-1954, 1956-1957. 4 folders. Northwest Airlines, 1945-1957. 10 folders. Northwest Airlines: Ramsey County Legal Situs. 1 folder. Park Airlines, 1951. 1 folder. Trans Canada Airlines, 1946-1948. 1 folder. Western Airlines, 1951-1957. 5 folders. Wisconsin Airlines, 1950. 1 folder. Wisconsin Central Airlines, 1948-1952. 2 folders.

<b>Location</b>	<b>Box</b>	
108.K.18.1B	4	Air Florida, 1980-1981. 1 folder. Air Wisconsin, 1969-1980. 3 folders. Allegheny Airlines, 1972-1973. 1 folder. American Airlines, 1980-1984. 1 folder. Braniff Airlines, 1969-1979. 5 folders. Capitol International Airways, 1977-1981. 1 folder. Delta/Southern, 1977-1980. 1 folder. Eastern Airlines, 1969-1981. 5 folders. Federal Express, 1975-1980. 1 folder. Hughes Air/Republic Airlines, 1979-1980. 1 folder. Hughes Airwest, 1977-1980. 1 folder. Interstate Airlines, 1982. 1 folder. Martinair Airlines, 1978-1982. 1 folder. Midstate Air Commuter, 1974-1980. 1 folder. Midwest Airways, 1969-1972. 1 folder. Mississippi Valley Airways, 1969-1980. 2 folders. Mohawk Airlines, 1970-1973. 1 folder.

<b>Location</b>	<b>Box</b>	
108.K.18.2F	5	North Central Airlines, 1969-1979. 4 folders. Northwest Airlines, 1970-1981. 5 folders. NPA, Inc., 1982-1983. 1 folder. Overseas National Airways, 1978-1979. 1 folder./ Ozark Airlines, 1969-1980. 4 folders. Pan American Airlines, 1978-1980. 1 folder. Piedmont Aviation, 1979-1981. 1 folder. Pro Airlines, 1975. 1 folder. Purolator Courier, 1981-1982. 1 folder. Quebecair Airlines, 1978. 1 folder. Republic Airlines, 1980-1981. 1 folder. Scandinavian Airlines, 1977-1978. 1 folder. Seaboard World, 1980. 1 folder. Sedalia-Marshall-Boonville Stage Line, 1969-1979. 2 folders. Trans-Air Corporation, 1979. 1 folder. Trans International Airlines, 1977-1980. 1 folder. TWA Airlines, 1977-1980. 1 folder. United Airlines, 1969-1972. 3 folders.
<b>Location</b>	<b>Box</b>	
105.E.10.8F	6	United Airlines, 1972-1980. 4 folders. US Air Airlines, 1973-1979. 1 folder. Viking International Airlines, 1980. 1 folder. Western Airlines, 1969-1981. 6 folders. World Airways, 1977-1983. 1 folder. Wright Airlines, 1978-1983. 1 folder. ZanTop International Airlines, 1979-1980. 1 folder. Airflight: General, 1945-1953. 2 folders. Civil Aeronautics Board, Washington, D.C., 1946-1950. 1 folder. Airflight Hearings, 1976-1981. 4 folders. Hearing transcripts, correspondence, and related materials regarding valuation of airflight property. Correspondence with Airports, 1976-1983. 3 folders. Correspondence with States, 1976-1978. 1 folder.