



MINNESOTA HISTORICAL SOCIETY
Minnesota State Archives

TAX COURT

An Inventory of Its Closed [Completed] Decision Files

OVERVIEW OF THE RECORDS

Agency: Minnesota. Tax Court.
Series Title: Closed [completed] decision files.
Dates: 1939-2000.
Quantity: 116 cu. ft. (116 boxes).
Location: See Detailed Description section for box locations.

SCOPE AND CONTENTS OF THE RECORDS

Case files for appeals from orders of the Commissioner of Revenue regarding tax disputes, or from property valuations or classifications, that resulted in a Tax Court decision. The court's decisions interpret the law and have precedent value.

Decisions are published via WestLaw, Lexis, and the Minnesota Legal Register.

ARRANGEMENT OF THE RECORDS

The files are arranged in a single sequential numerical order. Several chronological sections are also noted in the list found in the Detailed Description section.

OTHER FINDING AIDS

This finding aid is accompanied by three sets of indexes. The three indexes for the 1939-1987 files are arranged by closed file number, docket number, and alphabetical by name; the four each for 1987-1995 and 1991-2000 (bulk 1995-1999) are arranged by closed file number, docket number, date, and alphabetical by name.

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:

Property tax—Law and legislation—Minnesota.

Tax courts—Minnesota.

Taxation—Law and legislation—Minnesota—Interpretation and construction.

Organizations:

Minnesota. Board of Tax Appeals.

ADMINISTRATIVE INFORMATION

Restrictions:

These files are open for use.

Preferred Citation:

[Indicate the cited item and folder title or volume and page here]. Minnesota. Tax Court.
Closed [Completed] Decision Files. Minnesota Historical Society. State Archives.
See the Chicago Manual of Style for additional examples.

Accession Information:

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MNPALS ID No.: 1731366

DETAILED DESCRIPTION OF THE COLLECTION

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

1939-1987

Location	Box	File Number
131.A.13.3B	1	1-2, 33-43, 46-47.
131.A.13.4F	2	44-45, 48-53.
131.A.13.5B	3	54-74.
131.A.13.6F	4	75-93.

Location	Box	File Number
131.A.13.7B	5	94-116.
131.A.13.8F	6	117-128, 131-147.
131.A.14.1B	7	129-130, 148-153.
131.A.14.2F	8	154-163.
131.A.14.3B	9	164-197.
131.A.14.4F	10	198-215.
131.A.14.5B	11	216-244.
131.A.14.6F	12	245-268.
131.A.14.7B	13	269-304.
131.A.14.8F	14	305-321.
131.A.15.1B	15	322A-344.
131.A.15.2F	16	345-350.
131.A.15.3B	17	351-366, 368-369.
131.A.15.4F	18	367, 370-372.
131.A.15.5B	19	373-392.
131.A.15.6F	20	393-400.
131.A.15.7B	21	401-419.
131.A.15.8F	22	420-433.
131.A.16.1B	23	434-448.
131.A.16.2F	24	449-461.
131.A.16.3B	25	462-474.
131.A.16.4F	26	475-489.
131.A.16.5B	27	490-499.
131.A.16.6F	28	500-509.
131.A.16.7B	29	510-525, 533-535.
131.A.16.8F	30	526-532, 536-550.
131.A.17.1B	31	551-565.
131.A.17.2F	32	566-578.
131.A.17.3B	33	579-593.

Location	Box	File Number
131.A.17.4F	34	594-603, 605-607.
131.A.17.5B	35	604, 608-620, 622.
131.A.17.6F	36	621, 623-626.
131.A.17.7B	37	627-639.
131.A.17.8F	38	640-656.
131.A.18.1B	39	657-666.
131.A.18.2F	40	667-685.
131.A.18.3B	41	686-706.
131.A.18.4F	42	707-723.
131.A.18.5B	43	724-738.
131.A.18.6F	44	739-753.
131.A.18.7B	45	754-777.
131.A.18.8F	46	778-798.
131.A.19.1B	47	799-826.
131.A.19.2F	48	827-833.
131.A.19.3B	49	834-848.
131.A.19.4F	50	849-864.
131.A.19.5B	51	865-877, 880.
131.A.19.6F	52	878-879, 881-891.
131.A.19.7B	53	892-918.
131.A.19.8F	54	919-920.
131.A.20.1B	55	921-926, 928-934.
131.A.20.2F	56	927 (Volumes 1-4).
131.A.20.3B	57	927 (Volume 5), 935-942, 944.
131.A.20.4F	58	943, 945, 948.
131.A.20.5B	59	946-947, 949-953.
131.A.20.6F	60	954-970.
131.A.20.7B	61	971-996, 998-999.
131.A.20.8F	62	997, 1000-1002.

Location	Box	File Number
131.A.5.1B	63	1003-1010, 1013-1016.
131.A.5.2F	64	1011-1012, 1017-1021.
131.A.5.3B	65	1022-1042.
131.A.5.4F	66	1043-1055, 1057-1061.
131.A.5.5B	67	1056, 1062-1082.
131.A.5.6F	68	1083-1100.

1987-1995

104.K.11.3B	69	1101-1108.
104.K.11.4F	70	1109-1118.
104.K.11.5B	71	1119-1138.
104.K.11.6F	72	1139-1151.
104.K.11.7B	73	1152-1161.
104.K.11.8F	74	1162-1170.
104.K.11.9B	75	1171-1183.
104.K.11.10F	76	1184-1200.
104.K.11.11B	77	1201-1226.
104.K.11.12F	78	1227-1235.
104.K.11.13B	79	1236-1253.
104.K.11.14F	80	1254-1261.
104.K.12.1B	81	1262-1286.
104.K.12.2F	82	1287-1298.
104.K.12.3B	83	1299-1318.
104.K.12.4F	84	1319-1340.
104.K.12.5B	85	1341-1347.
104.K.12.6F	86	1348-1351.
104.K.12.7B	87	1352-1359.
104.K.12.8F	88	1360-1372.
104.K.12.9B	89	1373-1388.
104.K.12.10F	90	1389-1398.

Location	Box	File Number
104.K.12.11B	91	1399-1413.
104.K.12.12F	92	1414-1430.
104.K.12.13B	93	1431-1438.
104.K.12.14F	94	1438 [cont.]-1446.
104.K.13.1B	95	1447-1455.
104.K.13.2F	96	1455 [cont.]-1469.
104.K.13.3B	97	1470-1474.
104.K.13.4F	98	1475-1493.

1991-2000 (bulk 1995-1999)

133.B.15.14F	99	1494-1502.
133.B.15.15B	100	1503.
133.B.15.16F	101	1504-1507.
133.B.16.1B	102	1508-1512.
133.B.16.2F	103	1513-1526.
133.B.16.3B	104	1527-1531, 1534-1538.
133.B.16.4F	105	1539-1546.
133.B.16.5B	106	1547-1555.
133.B.16.6F	107	1556-1560.
133.B.16.7B	108	1561-1563.
133.B.16.8F	109	1564-1568.
133.B.16.9B	110	1569-1583.
133.B.16.10F	111	1584-1586.
133.B.16.11B	112	1587.
133.B.16.12F	113	1588-1598.
133.B.16.13B	114	1599-1604.
133.B.16.14F	115	1605-1610.
133.B.16.15B	116	1611-1620.