



MINNESOTA HISTORICAL SOCIETY  
Minnesota State Archives

## AUDITOR Land Department

### An Inventory of Its Reports of Public and Railroad Land Sold

#### OVERVIEW OF THE RECORDS

- Agency:** Minnesota. State Auditor. Land Department.
- Series Title:** Reports of public and railroad lands sold,
- Dates:** 1865-1942.
- Abstract:** Lists of lands sold to private parties and paid for in full, with title passing to the purchaser and the lands becoming subject to taxation.
- Quantity:** 4.6 cu. ft. (5 boxes).
- Location:** See the Box Contents List for box locations.

#### LEGAL BACKGROUND

Section 2220, *General Statutes of Minnesota*, 1923: Public and Railroad Lands Becoming Taxable. “On April 1 in each year the state auditor 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 for the cancellation of taxes. The railroad companies shall report such sales and forfeitures to the state auditor 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 governing these reporting requirements: Laws 1862 c62 s24; Laws 1878 c1 s118; Laws 1881 c10 s20. In 1943 this function was transferred to the Taxation Department (Laws 1943 c564).

## **SCOPE AND CONTENTS OF THE RECORDS**

Lists of lands sold 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.

These lists were sent in the spring of each year to the state auditor by the various U.S. district land offices in Minnesota and by the land grant railroads. They consist of all final entries made during the previous year; in addition, the railroad lists include lands for which purchase contracts were made or canceled. From these lists, the state auditor compiled lists to be sent to the individual county auditors for entry on the tax rolls.

Information recorded for each parcel of land: purchaser's name, legal description, acreage, and county. Certification statements by the federal or railroad land commissioner are usually written onto or appended to the lists. Letters of transmittal and other facilitative correspondence are also included, especially for the 1920s, when the tax or title status of several individual parcels are discussed.

The abstracts for several years appear to be incomplete. Many transmittal letters from railroads are missing the land lists to which the letters refer. Lists of Indian reservation and ceded Chippewa agricultural lands are present for 1905-1907.

## **ARRANGEMENT OF THE RECORDS**

Lists for 1865-1899 are arranged by year, and thereunder by land district or railroad. Those for 1900-1938 are arranged primarily by land district or railroad, and thereunder chronologically. Lists for the Great Northern Railroad extend to 1942.

## **RELATED MATERIALS**

Continued by Taxation 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.  
Public land sales--Minnesota.  
Railroad land grants--Minnesota.  
Ojibwa Indians--Land transfers.  
Ojibwa Indians--Reservations--Minnesota.  
Salt spring lands--Minnesota.

### Organizations:

United States. General Land Office.  
Duluth & Iron Range Railroad Company.  
Great Northern Railway Company (U.S.).  
Northern Pacific Railway Company.

## ADMINISTRATIVE INFORMATION

### Preferred Citation:

*[Indicate the cited item and folder title here].* Minnesota State Auditor: Land Department. Reports of Public and Railroad Lands Sold. Minnesota Historical Society. State Archives.

*See the Chicago Manual of Style for additional examples.*

### Accession Information:

Accession number(s): none; 985-143

### Processing Information:

Processed by: Lydia Lucas, 1984.

Condition: The entire series needs cleaning and some mending. Reports for 1865-1899 need further flattening.

PALS ID No.: 0900321497

## BOX CONTENTS LIST

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

<b>Location</b>	<b>Box</b>	
104.L.20.3B	1	1865-1866. Unfolded rolls: 1879. Benson District. 1879. St. Cloud District. 1883. Duluth District. 1883. St. Cloud District. 1884. St. Cloud District. 2 rolls. 1886. [Summary of] Taxable Lands.
104.L.20.4F	2	1887-1899.
104.L.20.5B	3	Cass Lake District, 1904-1908. Includes ceded Chippewa agricultural lands, 1907 and undated (found with 1905).  Crookston District, 1900-1908. Duluth District, 1900-1908. Marshall District, 1900-1903. St. Cloud District, 1900-1906.
104.L.20.6F	4	Cass Lake District, 1915-1932. 8 folders. Crookston District, 1915-1925. 7 folders. Duluth District, 1915-1925. 5 folders. [All lands], 1933-1943. 5 folders. Mainly Cass Lake District.  Salt Spring Lands, 1892-1900. 1 folder. White Earth Indian Reservation, 1905-1906. 1 folder. Indian Lands, Non-White Earth, 1906. 1 folder. "Maps used in certifying U.S. land entries for taxation to county auditors." 1 folder. (Identification taken from original storage envelope)
104.L.20.7B	5	Duluth and Iron Range Railroad, 1903-1908. 1 folder. Lands sold, and lands cut over and released from timber permits.  Duluth and Iron Range Railroad: Sales of State Grant (Swamp) Lands, 1913-1924. 6 folders. With correspondence to 1928.  Great Northern Railway Company, 1918-1942. 8 folders. Great Northern index to deeds. 1 folder. Northern Pacific Railway Company, 1905. 1 item.