AUDITOR
An Inventory of Its Attorneys General’s Opinions

OVERVIEW OF THE RECORDS
Series Title:  Attorneys general’s opinions.
Dates:  1874-1954.
Quantity:  0.8 cu. ft. (1 partial box).
Location:  See Detailed Description section for box location.

SCOPE AND CONTENTS OF THE RECORDS
Opinions of the attorney general’s office (in the form of letters received by the auditor) relating to various fiscal and land management responsibilities of the auditor.

Subjects include property taxation, salaries of state officials, legislative expenses, state printing, school aids, state parks, forest fire relief, boxing, license fees, appropriations for state and semi-state agencies, and horse thief bounties.

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:
Attorneys general’s opinions—Minnesota.
Auditing.
Boxing—Minnesota.
Disaster relief—Minnesota.
Forest fires—Minnesota.
Government aid to education—Minnesota.
Government publications—Minnesota.
Horse stealing—Minnesota.
Legislative bodies—Minnesota.
Licenses—Minnesota.
Parks—Minnesota.
Public lands—Minnesota.
Taxation—Minnesota.

Places:
Minnesota—Appropriations and expenditures.
Minnesota—Officials and employees—Salaries, allowances, etc.

ADMINISTRATIVE INFORMATION

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DETAILED DESCRIPTION OF THE COLLECTION

Note to Researchers: To request materials, please note the location shown below.

Location
1916. 1 folder.
  March 2. Motor vehicle license fees.
  June 2. Timber lands and timber, report of Surveyor General, settlements by Auditor.
  September 9. State lands grant (1) shortage in acreage (2) mineral reservation clause.
  September 13. State lands, forfeited sales, notices of expiration of redemption.
  September 18. Commissioners dedication of soldiers’ monuments, appointment of substitutes.
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October 4. Contracts, registration certificates and tags, bids accepted and by whom.
October 24. Deed, Hartman Rasmussen and wife to State of Minnesota.
November 27. Meeting of district judges, expenses, Hon. L. S. Nelson.
December 12. Swamp land contest (Steven Harrington v State).

1917. 1 folder.
February 19. Taxes, mortgage registry, subject, exemption, property in two states, proof.
March 5. State lands, shortage in acreage, recourse.
April 16. School district bond, fund loaned, purposes for which it may be expended.
April 30. Legislative expense, unexpended balance to pay present or future deficits.
May 3. Railway and state lands, cancellation of taxes, certification to county auditor.
May 3, June 8, July 30. State printing.
May 7. County Fair Association, canceling fair.
May 8, 28. Railroad crossing state lands, damage recoverable.
June 15. Payment of officials, no specific appropriation, new judges’ salaries.
June 23. Carrying forward unexpired appropriations.
June 27. Public Safety Commission, auditing of accounts.
July 17. Taxation of timber sold at annual timber sale.
August 3. Contracts for sale of land, notice of termination of state executory contracts.
August 27. Holding two or more offices, oil inspector, verification of payrolls.
September 10. Forfeited tax sales, duty of State Auditor.
September 10. Aid for schools, is appropriation confined to any particular year.
Location

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September 18. Election printing.
September 20. Erroneous patent to state.
August 3. Service for state in more than one department, Historical Society and University of Minnesota.
September 21. Service for state, member of Legislature, Engineer for state.
October 19. Lease of portions of bed of Lake Superior for gravel.
October 5, 31. Special state aid for schools.
November 1. State Auditor, grant of town road over state land.
December 29. Notarial commission to state officials or employees.

1918-1920. 1 folder.

The folder also includes a list of opinions rendered by the attorney general’s department since 1910 on subjects relating to state mines, mineral lands, removal of sand and gravel from state lands, etc., compiled in 1918. The opinions listed are not filed with this series.

1918.

February 1. Service as Assistant Secretary to Public Safety Commission and Society for Prevention of Cruelty.
February 13. Election printing.
February 15. Issuance of patent (H. A. Welch).
March 14. Election printing.
April 25. Equipment, Sanatorium.
May 7. Check for house, state park.
October 22. Potato organization.
August 12. Cancellation of rural highway taxes.
August 15. Salary labor inspectors.
December 6. Paper mill condemnation.

1919.

March 5. Constitutionality, forest fire relief.
April 1. Expenses, President, State Normal School.
April 23. Removal of building from state lands.
July 3. Great Lakes, St. Lawrence.
August 6. Calamity Board.
June 20. Seed potato inspection act.
September 24. Grass permits.

1919-1920.

Board of Relief, forest fires, etc.
Location
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1920.
February 17. Unearned liquor license fees.
May 20. Title to lands, Redwood County.
July 19. Drainage and waters appropriation.

1921.

March 26. Mortgage registration tax.

1922.
September 7. Depository for justice of the peace fines.

1924.
February 21. Rewards, Game and Fish Department.
April 3. Rural Credit Department, purchase of supplies.
April 7. Tax liens, removal of property.
September 4. Reimbursements to municipalities.
November 19. Patents to state lands.

1925.
April 30. Gasoline tax.
June 23. Taxes on public lands.
June 29. Fort Ridgely State Park, deeds.
August 14. Powers and duties, Department of Administration and Finance.
October 8. Game and Fish, game licenses.

1926.
June 23. County fairs, state aid, etc.

1927.
January 31. Title to state lands, mortgage on same, payments on lands.
March 8. Horse thief bounties.
April 12. Lake Shetek Monument site.
April 27. Legislative expenses, unexpended balances.
June 15. Reforestation, commission.
July 5. Deposition of motor vehicle fees, duplicate plates.
July 30. District court judges, retirements.
August 18. Livestock associations, appropriations, etc.
August 21. Lindbergh celebration.
August 22. Authority to Auditor to make adjustments.
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   August 23. Metropolitan Drainage Commission.
   November 14. Right of way, taxation of railroad lands,
                 cancellation of contract.
   November 15. Fences on boundary lines, state one of the
                 owners.
   December 20. Game and Fish, rights of public.

1931.
   Athletic Commission, tax on receipts.
1948-1954. 1 folder.