



MINNESOTA HISTORICAL SOCIETY  
Minnesota State Archives

**REVENUE DEPARTMENT**  
**Property Tax Division**

**An Inventory of Its Correction of Assessment and Abatement  
of Taxes: Application Records**

**OVERVIEW OF THE RECORDS**

**Agency:** Minnesota. Dept. of Revenue. Property Tax Division.  
**Series Title:** Correction of Assessment and Abatement of Taxes: Application records.  
**Dates:** 1895-1990.  
**Quantity:** 21.0 cu. ft. (2 double oversize boxes and 24 half-height oversize boxes).  
**Location:** See Detailed Description section for box locations.

**SCOPE AND CONTENTS OF THE RECORDS**

Registers of applications received from property owners, including the following information: application number, name of owner, class of property, date received, date allowed and/or date rejected, date referred to Attorney General, percent of decrease, and amount of decrease.

Records dating 1895-1973 were created under the Revenue Department's predecessor agencies, the State Board of Equalization (1895-1907), the Minnesota Tax Commission (1907-1939), and the Department of Taxation (1939-1973).

**ARRANGEMENT OF THE RECORDS**

Arranged first in chronological order, thereunder by county name and then application number.

## 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:

Assessing.  
Property tax--Minnesota.  
Tax assessment--Minnesota  
Tax remission--Minnesota.

### Organizations:

Minnesota. Dept. of Taxation.  
Minnesota. State Board of Equalization.  
Minnesota Tax Commission.

## ADMINISTRATIVE INFORMATION

### Preferred Citation:

*[Indicate the cited volume and page here].* Minnesota. Dept. of Revenue. Property Tax Division. Correction of Assessment and Abatement of Taxes: Application Records.  
Minnesota Historical Society. State Archives.  
*See the Chicago Manual of Style for additional examples.*

### Accession Information:

Accession number(s): None, 2003-46

### Processing Information:

Processed by: Processing Staff, 1988; Jessica Drucker and Charles Rodgers, February 2003  
PALS ID No.: 0800000486  
RLIN ID No.: MNHV1095-A

## DETAILED DESCRIPTION OF THE COLLECTION

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

Location	Box	
126.F.4.2	1	No. 1. 1895-1900. No. 2. 1900-1904.
126.F.4.3	2	No. 3. 1904-1906.
112.H.16.6F-1	3	Volume 1. June 1907. Volume 2. June 1907. Volume 3. 1910 – [1912?].

<b>Location</b>	<b>Box</b>	
112.H.16.6F-2	4	Volume 4. 1910-1915. [Volume 5?]. [ca. 1913-1925]. Marked as a continuation of Volume 3.
112.H.16.7B-1	5	Volume 6. [ca. 1915-1922]. Volume 7. [ca. 1921-1930]. Marked as a continuation of Volume 5.
112.H.16.7B-2	6	Volume 8. [ca. 1923-1928].
112.H.16.8F-1	7	Volume 9. [ca. 1928-1933]. Volume 10. [ca. 1930-1934].
112.H.16.8F-2	8	Volume 11. [ca. 1933-1935].
112.H.17.1B-1	9	Volume 12. [ca. 1934-1935].
112.H.17.1B-2	10	Volume 13. A-Y, [ca. 1935-1936].
112.H.17.2F-1	11	Volume 14. A-M, 1936-1939.
112.H.17.2F-2	12	Volume 15. N-Y, 1936-1939.
118.E.9.7B-1	13	A-M, 1939-1944.
118.E.9.7B-2	14	N-Y, 1939-1944.
118.E.9.8F-1	15	A-L, 1945-1950.
118.E.9.8F-2	16	M-Y, 1945-1950.
118.E.10.1B-1	17	A-M, 1949-1958.
118.E.10.1B -2	18	N-Y, 1949-1958.
118.E.10.2F -1	19	A-M, 1959-1969.
118.E.10.2F -2	20	N-Y, 1959-1969.
118.E.10.3B -1	21	A-M, 1969-1975.
118.E.10.3B -2	22	N-Y, 1969-1975.
118.E.14.2F-1	23	A-M, 1975-1985.
118.E.14.2F-2	24	N-Y, 1975-1985.
118.E.14.3B-1	25	A-M, 1985-1990.
118.E.14.3B-2	26	N-Y, 1985-1990.