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Minnesota Land Company Records MS-919

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English

Describing Archives: A Content Standard

Michigan Technological University Archives and Copper Country
Historical Collections

1400 Townsend Drive

Houghton 49931

copper@mtu.edu

URL: <http://www.lib.mtu.edu/mtuarchives/>

Table of Contents

Summary Information	3
Historical Note	4
Scope and Contents	5
Arrangement	6
Administrative Information	6
Controlled Access Headings	7
Collection Inventory	7
Merritt Land Pool	7
Financial records	7
Legal records	7
Shareholder information	8
Land information	8
Minnesota Land Company, Limited	8
Financial records	8
Legal records	8
Organizational documents	9
Governance and shareholder information	9
Correspondence	9
Land information	10
Corporate record book	10
Minnesota Land Company Trust	10
Financial records	10
Legal records	10
Shareholder information	11
Correspondence	11
Land information	11

Summary Information

Repository:	Michigan Technological University Archives and Copper Country Historical Collections
Creator:	Minnesota Land Company, Limited
Creator:	Michigan Technological University
Title:	Minnesota Land Company Limited Records
ID:	MS-919
Date [inclusive]:	1856-2001
Physical Description:	2.9 cubic feet 2 Paige boxes, 1 manuscript box, 1 flat box, and 2 oversize folders
Language of the Material:	English
Mixed Materials [box]:	1-2
Mixed Materials [box]:	3
Mixed Materials [box]:	4
Mixed Materials [folder]:	1-2
Abstract:	Collection, 1856-2001, of business records and legal records documenting the Minnesota Land Company, a private company that owned timber and mineral lands in northeastern Minnesota.

Preferred Citation

MS-919, Minnesota Land Company Records, Michigan Technological University Archives and Copper Country Historical Collections, Houghton, MI.

[^ Return to Table of Contents](#)

Historical Note

The Minnesota Land Company, operating out of Marquette, MI, was a private company that owned timber and mineral lands in northeastern Minnesota (primarily Lake County and Cook County).

The company's roots lay in a private trust known informally as the Merritt Land Pool, which was organized on December 2, 1887, by Daniel H. Merritt of Marquette, MI. At its founding, the Land Pool included 11 partners from Michigan and Wisconsin and controlled 11,880 acres in Minnesota. The Land Pool either purchased land outright or negotiated for the ability to exploit parcels' resources. The land's timber was valued at \$270,000 in 1910, while the value of its iron was unclear.

John Munro (J. M.) Longyear, also of Marquette, controlled the second largest stake in the trust at its founding, and served as co-administrator with Merritt following 1887. The Land Pool was also referred to as the Merritt & Longyear Trust. This was one of the dozens of commercial ventures that Merritt and Longyear were involved in. On July 23, 1906, Merritt conferred his stake in the trust to Longyear. On January 26, 1911, the trust registered as a private company in Michigan as the Minnesota Land Company, Limited, with 13 shareholders. It was based out of the Longyear Building in Marquette and obtained the right to operate in Minnesota. The company grew to 26 shareholders by 1958.

The Minnesota Land Company continued to operate in Michigan and Minnesota until 1962, when it filed for dissolution in both states. Afterwards, a trust, referred to as the Minnesota Land Company Trust, managed the former company's assets. The trust sold its remaining 5,693 acres in Cook County and 2,462 acres in Lake County, MN, valued at over \$17 million in 1971. The trust reserved the mineral rights to the sold land, which were appraised at \$72,806 in 1974. To avoid paying Minnesota's severed mineral interests tax, the trustees transferred the mineral rights to Michigan Tech, believed to be tax exempt, for a courtesy \$1 in 1974 and appointed Michigan Tech trustee.

Michigan Tech planned to use the Minnesota property as a "laboratory for students in the minerals field" and applied for tax exemption in 1974. However, Minnesota's Attorney General argued that Michigan Tech would be liable for the severed mineral interests tax given that exemption required a "concurrence of ownership and use" by an educational institution; intended future use did not qualify. As a result, Cook County and Lake County sought to collect the tax. In 1985, the Michigan Department of Revenue intervened, arguing that Michigan Tech should enjoy tax-exempt status in Minnesota. Lake County accepted its argument, while Cook County sought payment until 1996.

[^ Return to Table of Contents](#)

Scope and Contents

Collection, 1856-2001, of business records and legal records documenting the Minnesota Land Company, a private company that owned timber and mineral lands in northeastern Minnesota. Contents include deeds, contracts, bills of sale, affidavits, court proceedings, probate files, organizational documents (articles of incorporation, rules and regulations), shareholder lists, shareholder meeting notices and proxy forms, stock certificate copies and receipts, correspondence, financial records (checks, receipts, cash statements, accounts), tax records, maps, figures, reports on timber and mineral interests, negatives, and a corporate record book including documents and shareholder meeting minutes. The materials span the venture's three stages as the Merritt Land Pool; the Minnesota Land Company, Limited; and the Minnesota Land Company Trust.

Series I, Merritt Land Pool, includes financial records, legal records, shareholder information, and land information. Financial records include tax records for Lake County, Cook County, and Aitkin County, MN, checks, and receipts and disbursements. Legal records include land patents, deeds and related probate documentation, contracts, court proceedings, and the trust agreement establishing the Land Pool. Shareholder information includes a shareholder list. Land information includes maps of Minnesota, land figures, and a set of six reports on mining prospects in Minnesota. The reports are addressed by mining experts to D. H. Merritt, A. Merritt (one of the seven Merritt brothers who charted and promoted the Mesabi Range in the 1890s), Longyear, and their mining companies (Mountain Iron Co., North American Iron Co.) between 1891-1910. The corporation record book refers to three additional reports from 1889.

Series II, Minnesota Land Company, Limited, contains financial records, legal records, organizational documents, governance and shareholder information, correspondence, land information, and the corporate record book. Financial records include tax records for Lake County and Cook County. Legal records include deeds and related probate, state assignment certificates, sales contracts, option agreements, tax certificates and tax titles, documentation of the company's authority to conduct business in Minnesota, documentation of the company's withdrawal from Minnesota and dissolution in Michigan, and information concerning a Native American land scrip owned by the company. Organizational documents include the company's articles of incorporation and rules and regulations. Governance and shareholder information includes shareholder meeting notices and proxy forms, shareholder lists, and stock certificate copies and receipts. Correspondence includes several files concerning the land scrip, deeds, dissolution, and other business. The corporate record book contains copies of organizational documents, shareholder information, and annual meeting minutes. Series III, Minnesota Land Company Trust, includes financial records, legal records, shareholder information, correspondence, and land information. Financial records include tax records for Lake County and Cook County. Legal records include the declaration of trust, a quit claim deed transferring mineral rights to Michigan Tech, the transfer of trusteeship to Michigan Tech, statements of severed mineral interests, affidavits of ownership, a tax exemption application for Cook County, and information about their Torrens certificates. Shareholder information includes 1967 and 1975 shareholder lists. Correspondence included one file on the transfer of mineral rights to Michigan Tech, including Michigan Tech's plans to use the Minnesota property for

mining education; three files on Minnesota's severed mineral interests tax; a 1974 valuation of the mineral rights; and miscellaneous correspondence.

[^ Return to Table of Contents](#)

Arrangement

The contents of this collection are arranged into three series: Merritt Land Pool; Minnesota Land Company, Limited; and Minnesota Land Company Trust. The series are further arranged in subseries by material type. The arrangement follows the records' original order, which is typically chronological.

[^ Return to Table of Contents](#)

Administrative Information

Publication Statement

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Conditions Governing Access

Available for use in the Michigan Technological University Archives and Copper Country Historical Collections.

Conditions Governing Use

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[^ Return to Table of Contents](#)

Controlled Access Headings

- Land companies -- Michigan -- Upper Peninsula
- Business records
- Correspondence
- Financial records
- Legal documents
- Maps
- Tax records
- Minnesota
- Land companies
- Land speculation
- Trusts and trustees
- Lake County (Minn.)
- Cook County (Minn.)

Collection Inventory

Merritt Land Pool, 1887-1921

Financial records, 1888-1911

Title/Description	Instances	
Checks, 1890-1905	box 1-2	folder 1
Statements of receipts and disbursements, 1892-1895	box 1-2	folder 2
Vouchers/receipts, 1888-1903	box 1-2	folder 3
Taxes, Lake County, 1888-1911	box 1-2	folder 4-5
Taxes, Cook County, 1889-1911	box 1-2	folder 6
Taxes, Aitkin County, 1889	box 1-2	folder 7
Lake and Cook County taxes related to C.H. Call, 1905-1910	box 1-2	folder 8

Legal records, 1887-1910

Title/Description	Instances	
The Pine on 21 + 22 63/11: Sold [deeds, contract, affidavit, bill of sale, court proceedings], 1903-1910	box 1-2	folder 9
Option 855, May 23/10, H. G. Chaplin, Secs. 21 + 22 63/11 Minn [lease contract], 1910	box 1-2	folder 10

Federal land patents issued to Daniel H. Merritt, 1888	box 3	folder 1
Trust agreement, 1887	box 1-2	folder 11

Shareholder information, 1911

Title/Description	Instances	
Division of Merritt Pool stock before organization of Minnesota Land Co. Ltd., 1911 January 27	box 1-2	folder 12

Land information, 1887-1921

Title/Description	Instances	
Reports on Minnesota mining prospects, 1891-1910	box 1-2	folder 13
Maps and land information, 1887-1921	box 1-2	folder 14
Land figures, undated	box 1-2	folder 15

[^ Return to Table of Contents](#)

Minnesota Land Company, Limited, 1856-1962

Financial records, 1912-1950

Title/Description	Instances	
Taxes, Lake County, 1912-1950	box 1-2	folder 16-17
Taxes, Cook County, 1913-1921	folder 1	
Taxes, Cook County, 1912-1943	box 1-2	folder 18
Tax statement with assessed values, Lake County, 1924	box 1-2	folder 19
Lake County acreage, valuation, and taxes, 1935-1937	folder 1	
Lake County tax sales, 1920	box 1-2	folder 20

Legal records, 1856-1962

Title/Description	Instances	
Authority to transact business in Minnesota, 1922-1958	box 1-2	folder 21
Authority to transact business in Minnesota, 1922	box 3	folder 2
Deeds and sales contracts issued, 1923-1927	box 1-2	folder 22
C.H. Call quit claim deed, 1924	box 1-2	folder 23
Deeds and related probate, 1887-1922	box 1-2	folder 24
Deeds, 1894-1940	box 1-2	folder 25-26
Schott deed, 1917		

Minnesota Land Company Records MS-919

	box 1-2	folder 27
Option agreement with Bear Creek Mining Company, 1958	box 3	folder 3
Termination of option agreement with Bear Creek Mining Company, 1959-1960	box 1-2	folder 28
Land scrip, 1856-1923	box 1-2	folder 29
Land scrip negatives, undated	box 1-2	folder 30
State assignment certificates, Lake County, 1915-1917	box 1-2	folder 31
State assignment certificates and taxes, Lake County, 1920-1930	box 1-2	folder 32
State assignment certificates, Cook County, 1915-1917, 1931	box 1-2	folder 33-34
List of tax certificates belonging to the Minnesota Land Company, Limited, Lake County, 1917	box 1-2	folder 35
Tax titles, 1927-1951	box 3	folder 4
Withdrawal from Minnesota, 1962	box 1-2	folder 36
Dissolution, 1962	box 1-2	folder 37

Organizational documents, 1911-1958

Title/Description	Instances	
Articles of association, 1911-1958	box 1-2	folder 38
Rules and regulations, 1911-1929	box 2	folder 1

Governance and shareholder information, 1920-1962

Title/Description	Instances	
Shareholder meeting notices and proxy forms, 1928-1957	box 2	folder 2-4
Proxy forms, 1962	box 2	folder 5
Stock transfers, 1967-1971	box 2	folder 6
Stockholders, undated	box 3	folder 5
Stockholder listing, stock certificate copies, and receipts, 1920-1962	box 3	folder 6
Stock certificate receipts, 1923-1956	box 4	folder 1

Correspondence, 1901-1962

Title/Description	Instances	
Correspondence regarding land scrip, 1901-1927	box 2	folder 7-8
E.I. Du Pont de Nemours and Companys, 1909-1920	box 2	folder 9

Correspondence, general, 1923-1927	box 2	folder 10
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Land information, 1916-1930

Title/Description	Instances	
Lake County acreage, undated	box 2	folder 11
Lake County land holdings with instruments used, 1922	box 2	folder 12
Cook County land holdings with instruments used, 1929	box 2	folder 13
Letter regarding 1910 timber valuation, 1916 April 20	box 2	folder 14
Letters regarding mining assessment of one parcel in 1958, 1960	box 2	folder 15

Corporate record book, 1920-1962

Title/Description	Instances	
Corporation record, Minnesota Land Company, Limited of Michigan, 1920-1962	box 4	folder 2

[^ Return to Table of Contents](#)

Minnesota Land Company Trust, 1962-2001

Financial records, 1976-1996

Title/Description	Instances	
Severed mineral interest tax, Lake County, 1976-1980	box 2	folder 16
Severed mineral interest tax, Cook County, 1976-1987	box 2	folder 17
Severed mineral interest tax, Cook County, 1990-1996	box 2	folder 18

Legal records, 1962-1987

Title/Description	Instances	
Declaration of trust, 1962	box 2	folder 19
Affidavits of ownership, 1974-1982	box 2	folder 20
Tax exemption application, Cook County, 1987	box 2	folder 21
Quit claim deed, Minnesota Land Company trustees to Michigan Tech, 1974	box 2	folder 22
Statement of severed mineral interests, 1974-1975	box 2	folder 23
Transfer of trusteeship to Michigan Tech, 1974	box 2	folder 24
Notes on Torrens certificates, 1974-1975	box 2	folder 25

Notice of employer identification number, undates	box 2	folder 26
Certificate of title, mineral certificate, 1975	folder 2	

Shareholder information, 1967-1975

Title/Description	Instances	
Stockholder lists, 1967-1975	box 2	folder 27

Correspondence, 1973-2001

Title/Description	Instances	
Correspondence regarding transfer of mineral rights to Michigan Tech, 1973-1974	box 2	folder 28
Severed mineral interests tax correspondence, Lake County, 1979-1980	box 2	folder 29
Severed mineral interests tax correspondence, Cook County, 1985-2001	box 2	folder 30
Severed mineral interests tax correspondence, internal and counsel, 1976-1980	box 2	folder 31
Mineral rights valuation, Wallace F. Ferris, 1974	box 2	folder 32
Correspondence, miscellaneous, 1976-1981	box 2	folder 33

Land information, undated

Title/Description	Instances	
Property listing and map, undated	box 2	folder 34

[^ Return to Table of Contents](#)