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Mesa Verde National Park

Colorado National Parks

July 2024

Memorandum on Donations of native American jewelry

National Park Service of the United States

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Region Three
Santa Fe, New Mexico

Reed
Stearns
Musbrunn
File

March 22, 1956

06223 MEVE

Mr. Oscar W. Carlson
Superintendent
Mesa Verde National Park
Colorado

Dear Mr. Carlson:

I have recently turned over to you my entire collection of Indian jewelry. I wish to donate outright to the Mesa Verde National Park at this time that part of the jewelry which is listed on the attached sheet, with appraised value shown.

Although the jewelry is donated without restriction, it is my desire that it be kept permanently at Mesa Verde National Park and displayed to the public in the Mesa Verde museum. I have already donated some money to you for the cases in which to display the jewelry.

Sincerely yours,

151
Mary E. J. Colter

Attachment

Under Authority contained in the Act of June 5, 1920, (41 Stat. 917), and the orders delegating the authority of the Secretary of the Interior thereunder, I am pleased to accept this donation to the National Park Service. The donated property on the attached list has been delivered to Mesa Verde National Park.

151

Oscar W. Carlson
Superintendent
Mesa Verde National Park

3/22/56

Date

Reed
Colter
Rin
D6223

Region Three
Santa Fe, New Mexico

March 22, 1956

Mr. Oscar W. Carlson
Superintendent
Mesa Verde National Park
Colorado

Dear Mr. Carlson:

Since there has been completed the appraisal of Indian jewelry and it has been delivered to you, I wish to make of record that the items on the attached list are turned over to you on a loan basis of indefinite duration.

In the event of my death, the hewelry on loan to you will become the property of the National Park Service through provisions of my will.

Sincerely yours,

Mary E. J. Colter

Mesa Verde National Park
Colorado

November 13, 1957.

Miss Mary E. J. Colter
#1 Plaza Chamisal,
East Manhattan
Santa Fe, New Mexico

Dear Miss Colter:

It is with much pleasure and deep appreciation that I accept for Mesa Verde National Park your most recent generous gift of Indian jewelry. Two signed copies of the acceptance letter and list are returned herewith.

You may be sure that your wishes with regard to keeping and displaying the jewelry will be carried out. As you know, Mr. Don Watson prepared seven panels last Spring, and these have been on exhibit since that time in the cases for which you so thoughtfully donated money. The jewelry is most attractive and the exhibit has been a constant source of interest and enjoyment for Park visitors.

Please accept my thanks and kindest personal regards.

Sincerely yours,

(Signed)

O. W. Carlson
Superintendent

Attachments

Copy to: Regional Director, Region Three (2) ✓

Reg. Director
Asst. Reg. Director
Ch. Div. of Administration
Ch. Div. of Operations
Ch. <i>Interp</i> Interp
Ch. Div. of Rec. Res. Pl.
Ch. Forestry Wildlife
Field Solicitor
<i>Robert C. ...</i>
<i>Schneider</i> <i>OMP</i>
Action Taken
<i>(see below 11/15)</i>
Files

WILSON, COMPTON AND WILSON
ATTORNEYS AT LAW
FLAGSTAFF, ARIZONA

L. B. WILSON
GRINN C. COMPTON
CHAS. B. WILSON, JR.
PEARL H. WILSON

May 14, 1958.

Honorable H. M. Miller,
Regional Director,
United States Park Service,
Santa Fe, New Mexico.

Reference: Estate of Mary E. J. Colter, deceased.
Bequest to Mesa Verde National Park Museum.

Dear Mr. Miller:

I am sure you are familiar with the circumstances surrounding the loaning of certain Indian Jewelry, Pottery, Baskets, Books, etc., to the Mesa Verde National Park Museum, an administrative unit of the Mesa Verde National Park of Colorado. Paragraph Fifteenth of Miss Colter's Will reads as follows:

"FIFTEENTH: (a) I have heretofore loaned certain Indian jewelry, pottery, baskets, books, etc., to the Mesa Verde National Park Museum of Colorado. I now give, devise and bequeath to said Mesa Verde National Park Museum of Colorado, the articles so loaned, and all Indian jewelry, pottery, baskets, prehistoric and modern, etc., of which I die possessed.

"I desire and direct that such Indian jewelry and other articles be in the charge of the Park Naturalist and is to be displayed to emphasize the culture, (as shown in their artifacts used for personal adornment), of the Indians of the Southwest, from prehistoric times to the most modern developments.

"(b) To facilitate the fitting display of said material, (which is not to be called a "collection"), I give and bequeath the sum of Two Thousand (\$2,000.00) Dollars to said MESA VERDE NATIONAL PARK MUSEUM of Colorado for suitable display cases."

I am advised that at the time the collection was loaned to the Museum, it was appraised at \$7,539.35. In 1956, Miss Colter gave to the Museum a part of the collection valued at \$2,537.75, and in 1957, she gave an additional

Honorable H. M. Miller.

May 14, 1958.

Page Two.

portion of the collection, valued at \$1,175.00, taking income tax for the portions donated for the years 1956 and 1957. Upon the appraisal as originally fixed, this would leave the value of the collection to be acquired by the Museum under Miss Colter's Will as \$3,826.60.

In order to save expense and ancillary proceedings in Colorado, I have been in communication with the Attorney General. He has sent me blanks to be filled in and in order to comply with the requirements, I will need a letter from you giving me the correct status of the Museum. It is my understanding that the designation of the Museum under Miss Colter's Will is a correct one; that is, Mesa Verde National Park Museum, an administrative unit of the Mesa Verde National Park of Colorado.

In checking the Colorado statutes, I find that exemptions from the payment of Inheritance Tax in Colorado are as follows:

"Transfers to or to use of the United States, any state or territory or any political subdivision thereof or the District of Columbia are exempt."

"Transfers to or to use of any public institution, society, association or trust formed for charitable, educational or religious purposes are exempt."

In my opinion, the legacy is exempt under the second provision quoted, but our position would be somewhat strengthened if my understanding is right that the designation "Mesa Verde National Park Museum, an administrative unit of the Mesa Verde National Park of Colorado" is a correct designation.

As you know, your Miss Alvina Zimmerman is more familiar with this whole transaction than any one else, and she has doubtless given you the facts pertaining to same before.

I am passing this letter on to you today, so that it will be before you tomorrow. I plan to leave for Santa Fe tomorrow, and be there Friday and Saturday, and trust in the meantime you will satisfy yourself as to the facts surrounding the donation and legacy, and be able to give me a letter that will be helpful in satisfying the taxing

Honorable H. M. Miller.

May 14, 1958.

Page Three.

authorities of Colorado, and making it unnecessary for me to go to the expense and trouble of ancillary Letters in Colorado. I will try to contact you while in Santa Fe.

With personal regards,

Very sincerely,

C. B. Wilson

C. B. WILSON.

jlh

WILSON, COMPTON AND WILSON
ATTORNEYS AT LAW
FLAGSTAFF, ARIZONA

C. B. WILSON
GRINN C. COMPTON
CHAS. B. WILSON, JR.
PEARL H. WILSON

May 14, 1958.

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Honorable H. M. Miller.

May 14, 1958.

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Honorable H. M. Miller.

May 14, 1958.

Page Three.

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With personal regards,

Very sincerely,



C. B. WILSON.

jlh

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Region Three
Santa Fe, New Mexico

MAY 20 1958

Mr. C. B. Wilson
Wilson, Compton and Wilson
Attorneys at Law
Flagstaff, Arizona

Dear Mr. Wilson:

Further reference is made to your letter of May 14, relating to the exemption from the Colorado inheritance and succession tax of the bequest by the late Mary E. J. Colter of certain Indian jewelry to the Mesa Verde Museum.

We have made the desired statements in an accompanying letter as you requested, tending to establish that the bequest is exempt under the second clause quoted on page 2 of your letter. In addition, we think that the first clause might also be applicable. Although the bequest is in terms to the Mesa Verde National Park Museum, we think the effect is to vest the title to the personal property in the United States of America. The Mesa Verde National Park Museum has no statutory authority to take or hold title to property. For that matter, the National Park Service itself has no such statutory authority. On a number of occasions, deeds and other instruments of transfer naming the National Park Service as a transferee have been construed to vest the title in each case in the United States of America. As was said in one case, "It is elementary that a conveyance to an agency of the United States which has no statutory authority to hold property in its own name, operates to vest the title in the United States. Dollar v. Land (C.A.D.C. 1950), 184 F. 2d 245; Constitution, Art. 4, sec. 3."

You might wish to consider this point in claiming exemption from the Colorado tax.

Sincerely yours,

(SIGNED)

Hugh M. Miller
Regional Director

MB:ajg
5/20/58

Region Three
Santa Fe, New Mexico

Handwritten signature

Bill

MAY 20 1958

Mr. C. B. Wilson
Wilson, Corpton and Wilson
Attorneys at Law
Flagstaff, Arizona

Dear Mr. Wilson:

The museum is an administrative unit of Mesa Verde National Park, Colorado, and is the property of the United States, operated and maintained by the United States National Park Service for the benefit and enjoyment of all persons who may visit this National Park.

The Indian jewelry and other articles loaned and then bequeathed to the museum by Miss Mary E. J. Colter have been placed on display. There is no admission charged.

The museum is an important feature of the educational (interpretive) program of the U. S. National Park Service in Mesa Verde National Park and as such is a facility provided in the public interest for educational purposes.

Sincerely yours,

Hugh M. Miller **(SIGNED)**
Regional Director

HLB:ajg
5/19/58

WILSON, COMPTON AND WILSON
ATTORNEYS AT LAW
FLAGSTAFF, ARIZONA

C. B. WILSON
ORINN C. COMPTON
CHAS. B. WILSON, JR.
PEARL H. WILSON

May 22, 1958.

Mr. Hugh M. Miller,
Regional Director,
National Park Service,
Santa Fe, New Mexico.

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Dear Mr. Miller:

Many thanks for letters you kindly prepared and sent to me with reference to the status of the Museum of the Mesa Verde National Park. I am sure that will fill the bill, and appreciate your cooperation. I also appreciate your citation of the Federal Court case.

Very sincerely,

C. B. Wilson

C. B. WILSON.

jlh