

The Minnesota Pollution Control Agency shall upon request of the commissioner furnish information or advice to the commissioner. If the commissioner determines that property qualifies for exemption, he shall issue an order exempting such property from taxation. Any such equipment or device shall continue to be exempt from taxation as long as the permit issued by the Minnesota Pollution Control Agency remains in effect.

Sec. 4. This act is effective for taxable years commencing after December 31, 1970.

Approved June 4, 1971.

**CHAPTER 795—H.F.No.1294**

[Coded]

*An act relating to real estate conveyancing; providing for designation of taxpayer to whom tax statement should be sent.*

Be it enacted by the Legislature of the State of Minnesota:

**Section 1. [507.092] CONVEYANCING; DESIGNATION OF TAXPAYER.** Subdivision 1. No mortgage, contract for deed, or deed conveying fee title to real estate shall be recorded by the register of deeds or registered by the registrar of titles until the name and address of the taxpayer to whom future tax statements should be sent is printed, typewritten, stamped or written on it in a legible manner. An instrument complies with this subdivision if it contains a statement in the following form: "Tax statements for the real property described in this instrument should be sent to:  
.....(name) .....(address)."

Subd. 2. Subdivision 1 does not apply to any instrument executed before January 1, 1972, nor to a decree, order, judgment or writ of any court, a will or death certificate, nor to any instrument executed or acknowledged outside the state.

Subd. 3. The validity and effect of the record of any instrument in the office of the register of deeds or registrar of titles shall not be lessened or impaired by the fact it does not comply with subdivision 1.

Approved June 4, 1971.

**Changes or additions indicated by underline, deletions by ~~strikeout~~.**