

General Property Taxes

CHAPTER 272

TAXATION, GENERAL PROVISIONS

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272.01 PROPERTY SUBJECT TO TAXATION. Subdivision 1. All real and personal property in this state, and all personal property of persons residing therein, including the property of corporations, banks, banking companies, and bankers, is taxable, except Indian lands and such other property as is by law exempt from taxation.

Subd. 2. When any real or personal property which for any reason is exempt from ad valorem taxes, and taxes in lieu thereof, is leased, loaned, or otherwise made available and used by a private individual, association or corporation in connection with a business conducted for profit; except where such use is by way of a concession in or relative to the use in whole or part of a public park, market, fair grounds, airport, port authority, municipal auditorium, municipal museum or municipal stadium there shall be imposed a tax, for the privilege of so using or possessing such real or personal property, in the same amount and to the same extent as though the lessee or user was the owner of such property. Taxes imposed by this subdivision shall be due and payable as in the case of personal property

taxes and such taxes shall be assessed to such lessees or users of real or personal property in the same manner as taxes assessed to owners of real or personal property, except that such taxes shall not become a lien against the property. When due, such taxes shall constitute a debt due from the lessee or user to the state, township, city, village, county and school district for which the taxes were assessed and shall be collected in the same manner as personal property taxes.

Subd. 3. The provisions of subdivision 2 shall not apply to:

(a) Federal property for which payments are made in lieu of taxes in amounts equivalent to taxes which might otherwise be lawfully assessed;

(b) Real estate exempt from ad valorem taxes and taxes in lieu thereof which is leased, loaned, or otherwise made available to telephone companies or electric, light and power companies upon which personal property consisting of transmission and distribution lines is situated and assessed pursuant to sections 273.37, 273.38, 273.40 and 273.41, or upon which are situated the communication lines of express, railway, telephone or telegraph companies, and pipelines used for the transmission and distribution of petroleum products;

(c) Property presently owned by any educational institution chartered by the territorial legislature;

(d) Inventories of raw materials, work in process and finished goods and machinery and equipment owned by the federal government and leased, loaned or otherwise made available and used by private individuals, associations or corporations in connection with the production of goods for sale to the federal government;

(e) Indian lands;

(f) Property of any corporation organized as a tribal corporation under the Indian Reorganization Act of June 18, 1934. (48 Stat. 984).

Subd. 4. In the event that any of the provisions of subdivision 3 render this act unconstitutional, that portion of subdivision 3 shall be severable and of no effect.

[*R L s 794; Ex1959 c 1 s 1; Ex1959 c 85 s 1; 1961 c 361 s 1*] (1974)

272.02 EXEMPT PROPERTY. All property described in this section to the extent herein limited shall be exempt from taxation:

(1) All public burying grounds;

(2) All public schoolhouses;

(3) All public hospitals;

(4) All academies, colleges, and universities, and all seminaries of learning;

(5) All churches, church property, and houses of worship;

(6) Institutions of purely public charity;

(7) All public property exclusively used for any public purpose;

(8) All natural cheese held in storage for aging by the original Minnesota manufacturer;

(9) (a) Class 2 property of every household of the value of \$100, maintained in the principal place of residence of the owner thereof. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commissioner assessed to such household, and extend the levy of taxes upon the remainder only. The term "household" as used in this section is defined to be a domestic establishment maintained either (1) by two or more persons living together within the same house or place of abode, subsisting in common and constituting a domestic or family relationship, or (2) by one person.

(b) During the period of his active service and for six months after his discharge therefrom, no member of the armed forces of the United States shall lose status of a householder under paragraph (a) which he had immediately prior to becoming a member of the armed forces.

In case there is an assessment against more than one member of a household the \$100 exemption shall be divided among the members assessed in the proportion that the assessed value of the Class 2 property of each bears to the total assessed value of the Class 2 property of all the members assessed. The Class 2 property of each household claimed to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.

Bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city, or village of the state, or any town, or any common or independent school district of the state, or any governmental board of the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when

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any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

[*R L s 795; 1911 c 242 s 1; 1913 c 259 s 1; 1925 c 171 s 1; 1935 c 385 s 1; Ex1936 c 66 s 1; 1943 c 41 s 1; 1945 c 44 s 1; 1951 c 639 s 1; 1959 c 610 s 1; 1961 c 481 s 1*] (1975, 1976)

272.021 PROPERTY OF VOLUNTEER FIRE DEPARTMENT EXEMPT FROM TAXATION. The property of any volunteer fire department used exclusively for the prevention of and protection from fire to the property of the community is declared to be public property used for essential public and governmental purposes, and such property of the volunteer fire department shall be exempt from all taxes and special assessments of the city, the county, the state, or any political subdivision thereof.

[*1947 c 330 s 1*]

272.022 ORIGINAL PACKAGES OF MERCHANDISE STORED IN COMMERCIAL STORAGE WAREHOUSE EXEMPT FROM TAXATION. Original packages of merchandise (excluding minerals and liquid petroleum products) shipped into this state by a non-resident for storage while enroute to a final destination outside the state and forthwith placed in storage in the original packages in a commercial storage warehouse, licensed and regulated by the State of Minnesota, shall while so in storage be considered in transit and not subject to taxation. Such exemption shall not apply if any portion of such warehouse is owned or leased by the owner, consignor or consignee of such personal property.

[*1957 c 820 s 1*]

272.023 ORIGINAL PACKAGES OF CERTAIN PRODUCTS STORED IN COMMERCIAL STORAGE WAREHOUSE EXEMPT FROM TAXATION. Dairy, poultry, vegetable and meat products (excluding grain) produced or processed in this state, and goods and merchandise (excluding minerals) manufactured or processed in this state and consigned for shipment out of this state to a person or corporation other than the owner or his agent and forthwith placed in storage in the original packages in a commercial storage warehouse, licensed and regulated by the State of Minnesota, shall while so in storage be considered in transit and not subject to taxation. Such exemption shall not apply if any portion of such warehouse is owned or leased by the owner, consignor or consignee of such personal property.

[*1957 c 820 s 2*]

272.024 MERCHANDISE IN PUBLIC WAREHOUSE, WHEN NOT EXEMPT FROM TAXATION. No merchandise in such public warehouse shall be exempted from taxation as goods in transit unless the operator of such licensed warehouse shall furnish to the assessor of the district in which such warehouse is located within 30 days after May 1 of each year a written statement showing the name and address of the owner of such goods stored therein; and such owners shall furnish such documentary proof as the assessor may require to qualify for the tax exemption herein provided.

[*1957 c 820 s 3*]

272.03 DEFINITIONS. Subdivision 1. **Real property.** For the purposes of taxation, "real property" includes the land itself and all buildings, structures, and improvements or other fixtures on it, and all rights and privileges belonging or appertaining to it, and all mines, minerals, quarries, fossils, and trees on or under it.

Subd. 2. **Personal property.** For the purposes of taxation, "personal property" includes:

- (1) All goods, chattels, money and effects;
- (2) All ships, boats, and vessels belonging to inhabitants of this state and all capital invested therein;
- (3) All improvements upon land the fee of which is vested in the United States, and all improvements upon land the title to which is vested in any corporation whose property is not subject to the same mode and rule of taxation as other property;
- (4) All stock of nurserymen, growing or otherwise;
- (5) All gas, electric, and water mains, pipes, conduits, subways, poles, and wires of gas, electric light, water, heat, or power companies, and all tracks, roads, bridges, conduits, poles, and wires of street railway, plank road, gravel road, turnpike, and bridge companies;
- (6) All credits over and above debts owed by the creditor;
- (7) The income of every annuity, unless the capital of the annuity is taxed within this state;

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- (8) All public stocks and securities;
- (9) All personal estate of moneyed corporations, whether the owners reside within or without the state;
- (10) All shares in foreign corporations owned by residents of this state; and
- (11) All shares in banks organized under the laws of the United States or of this state.

Subd. 3. **Construction of terms.** For the purposes of chapters 270 to 284, unless a different meaning is indicated by the context, the words, phrases, and terms defined in subdivisions 4 to 11 shall have the meanings given them.

Subd. 4. **Money or moneys.** "Money" or "moneys" mean gold and silver coin, treasury notes, bank notes, and other forms of currency in common use, and every deposit which any person owning the same, or holding in trust and residing in this state, is entitled to withdraw in money on demand.

Subd. 5. **Credits.** "Credits" includes every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deed or mortgage, due or to become due, upon which the mortgage registration tax has not been paid, and all shares of stock in corporations 75 percent or more of the real or tangible personal property of which is not taxable in this state.

Subd. 6. **Tract, lot, parcel, and piece or parcel.** "Tract," "lot," "parcel," and "piece or parcel" of land means any contiguous quantity of land in the possession of, owned by, or recorded as the property of, the same claimant or person.

Subd. 7. **Town or district.** "Town" or "district" means town, village, city, or ward, as the case may be.

Subd. 8. **Full and true value.** "Full and true value" means the usual selling price at the place where the property to which the term is applied shall be at the time of assessment; being the price which could be obtained at private sale and not at forced or auction sale.

Subd. 9. **Person.** "Person" includes firm, company, or corporation.

Subd. 10. **Merchant.** "Merchant" includes every person who owns, or has in his possession or subject to his control with authority to sell, any goods, merchandise, or other personal property within the state, purchased within or without the state with a view to sale at an advanced price or profit, or which has been consigned to him from any place without the state for sale within the state.

Subd. 11. **Manufacturer.** "Manufacturer" includes every person who purchases, receives, or holds personal property for the purpose of adding to its value by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit thereby.

[*R L s 796, 797, 798, 799; 1939 c 127; 1947 c 325 s 1*] (1977, 1979, 1980, 1981)

272.031 ABBREVIATIONS. In all proceedings under chapters 270 to 284, ranges, townships, sections, or parts of a section, blocks, lots, or parcels of lots, and dollars and cents may be designated by initial letters, abbreviations, and figures; but "ditto marks" or the abbreviation "do" may be used only as to the name of the owner, addition, or subdivision.

[*1947 c 325 s 2*]

272.04 MINERAL, GAS, COAL, AND OIL OWNED APART FROM LAND. When any mineral, gas, coal, oil, or other similar interests in real estate are owned separately and apart from and independently of the rights and interests owned in the surface of such real estate, such mineral, gas, coal, oil, or other similar interests may be assessed and taxed separately from such surface rights and interests in such real estate and may be sold for taxes in the same manner and with the same effect as other interests in real estate are sold for taxes.

[*1905 c. 161 s. 1*] (1978)

272.05 RESERVED TIMBER OR MINERAL RIGHTS OR INTERESTS IN LANDS SUBJECT TO TAXATION; MAY BE SOLD FOR TAXES. When lands are conveyed or transferred to the United States, to the State of Minnesota, or to any governmental subdivision of either, for any purpose and the owner reserves any right or interest in the timber upon or minerals in such land, such timber interest and any structure which the owner of such timber or mineral interest may erect on such land shall be assessed and taxed as real estate, and such mineral interest shall be assessed and taxed as minerals, separately from the surface of the land, and these interests may be sold for taxes in the same manner and with the same effect

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as other interests in real estate are sold for taxes.

[1925 c. 170] (1978-1)

272.06 LEGALITY PRESUMED. No assessment of property for the purposes of taxation, and no general or special tax authorized by law, levied upon any property by any officer or board authorized to make and levy the same, shall be held invalid for want of any matter of form in any proceeding which does not affect the merits of the case, and which does not prejudice the rights of the party objecting thereto. All such assessments and levies shall be presumed to be legal until the contrary is affirmatively shown; and no sale of real estate for the non-payment of taxes thereon shall be rendered invalid by showing that any certificate, return, affidavit, or other paper required to be made and filed in any office is not found in such office, but, until the contrary is shown, the presumption shall be in all cases that such paper was properly made and filed.

[R. L. s. 800] (1982)

272.07 TAXES MAY BE CANCELED FOR SCHOOL DISTRICTS. In all cases where common or independent school districts in the state have acquired title for a nominal consideration to lands within the state for school purposes exclusively, on which the taxes have not been paid for the past five years or more, such school district may apply to the district court of the county wherein the lands are situated for an order canceling and annulling all taxes on such lands which may have been assessed or levied on the lands prior to the year 1935. The application shall be by motion duly served on the auditor of the county within which the lands are situated, on the mayor of any city within which the lands are situated, on the president of the council of any village within which the lands are situated, on the clerk of any town within which the lands are situated and outside the limits of any city or village, in such town, and on the attorney general. If it shall appear to the satisfaction of the court at the hearing on the motion that the taxes so levied or assessed against the lands amount to more than the value of the lands, and that the school district has acquired the title thereto from the owners of the lands for a nominal consideration, the court shall make findings of fact setting forth the amount of the unpaid taxes, the value of the lands acquired by the district, and the price paid the owners of the lands therefor, and that the price was nominal; and on such findings the court shall cause judgment to be entered in the proceeding canceling and annulling the taxes.

[1935 c. 60 s. 1] (2191-1)

272.08 INTEREST ON UNPAID TAXES. When any sum becomes due to the State of Minnesota as a tax of any kind and remains unpaid for a period of 30 days, it shall draw interest at the rate of 12 percent per annum from the expiration of that period of 30 days, such interest to be paid and collected with, and in like manner as, the principal sum.

This section shall not apply to any sum due or to become due to the state as taxes upon which interest or penalties are imposed after they become due or delinquent by any law now in force in this state.

[1907 c. 82 ss. 1, 3] (2200, 2202)

272.09 DAY FOR PAYMENT OF TAXES OR ASSESSMENTS FALLING ON SUNDAY OR LEGAL HOLIDAY. When the last day for payment without the first or any subsequent penalty of any taxes or special assessments shall fall upon Sunday, or any legal holiday, such taxes and special assessments may be paid without such penalty on the next succeeding business day.

[1925 c. 386] (2202-1)

272.10 RIGHT TO ASSESS AND COLLECT; LIMITATION. Except as herein-after provided, the right to assess property omitted in any year, or to reassess taxes upon property prevented from being collected in any year, either as authorized and directed by this chapter or otherwise, shall not be defeated by reason of any limitation contained in any statute of this state, and, except as otherwise provided in this chapter, there shall be no limitation of time upon the right of the state to provide for and enforce the assessment and collection of taxes upon all property subject to taxation.

[R. L. s. 980; 1939 c. 423 s. 1] (2206)

272.11 EXPENSES OF REASSESSMENT. When a reassessment is made pursuant to law the expenses thereof shall be audited and allowed by the board by which such reassessment was ordered and paid out of the county treasury upon the warrant of the county auditor. If the aggregate valuation of taxable property as

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determined by such reassessment shall be ten percent or more in excess of the aggregate valuation thereof as fixed by the original assessment, the compensation so paid by the county to the officers by whom such reassessment is made shall be charged to the county, city, or town in which such reassessment is made and be deducted by the county auditor from the next moneys coming into the county treasury apportionable to such county, city, or town.

[R. L. s. 982] (2208)

272.12 CONVEYANCES, TAXES PAID BEFORE RECORDING. When a deed or other instrument conveying land, or a plat of any town site or addition thereto, is presented to the county auditor for transfer, he shall ascertain from his records if there be taxes due upon the land described therein, or if it has been sold for taxes. If there are taxes due, he shall certify to the same; and upon payment of such taxes, and of any other taxes that may be in the hands of the county treasurer for collection or in case no taxes are due, he shall transfer the land upon the books of his office, and note upon the instrument, over his official signature, the words, "taxes paid and transfer entered," or, if the land described has been sold or assigned to an actual purchaser for taxes, the words "paid by sale of land described within;" and, unless such statement is made upon such instrument, the register of deeds or the registrar of titles shall refuse to receive or record the same; provided, that sheriff's or referees' certificates of sale on execution or foreclosure of a lien or mortgage, decrees and judgments, receivers receipts, patents, and copies of town or village plats, in case the original plat filed in the office of the register of deeds has been lost or destroyed, and the instruments releasing, removing and discharging reversionary and forfeiture provisions affecting title to land and instruments releasing, removing or discharging easement rights in land or building or other restrictions, may be recorded without such certificate; and, provided that instruments conveying land and, as appurtenant thereto an easement over adjacent tract or tracts of land, may be recorded without such certificate as to the land covered by such easement; and, provided, further, that any instrument granting an easement made in favor of any public utility or pipe line for conveying gas, liquids or solids in suspension, in the nature of a right of way over, along, across or under a tract of land may be recorded without such certificate as to the land covered by such easement.

A violation of this section by the register of deeds or the registrar of titles shall be a gross misdemeanor, and, in addition to the punishment therefor, he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained.

When, as a condition to permitting the recording of deed or other instrument affecting the title to real estate previously forfeited to the state under the provisions of sections 281.16 to 281.27, county officials, after such real estate has been purchased or repurchased, have required the payment of taxes erroneously assumed to have accrued against such real estate after forfeiture and before the date of purchase or repurchase, the sum required to be so paid shall be refunded to the persons entitled thereto out of moneys in the funds in which the sum so paid was placed.

[R L s 985; 1913 c 371 s 1; 1927 c 92 s 1; 1939 c 215 s 1; 1939 c 236 s 1; 1943 c 475 s 1; 1951 c 204 s 1] (2211, 2211-1)

272.13 TREASURER'S CERTIFICATE. Before the county auditor shall endorse his certificate upon any instrument, as prescribed in section 272.12, the same shall be presented to the county treasurer; and, if it appears by his records that the current taxes assessed against the lands therein described have been paid, he shall note over his official signature the words, "Taxes for the year.....on the lands described within paid."

[R. L. s. 986] (2212)

272.14 TRANSFER OF UNDIVIDED INTEREST. Upon presentation of a deed or other instrument conveying an undivided part of a parcel of land, and upon payment of an equivalent proportional part of the taxes due thereon, the county auditor and county treasurer shall endorse their respective certificates thereon, as prescribed in sections 272.12 and 272.13. The county treasurer shall receive payment of such fractional part of the taxes due on such parcel.

[R. L. s. 987] (2213)

272.15 DEED TO CORRECT TITLE. When a deed purporting to convey or quitclaim any parcel of land, the record title to which appears to be in two or more

persons, is presented to the county attorney, accompanied by an abstract of title to such land, he shall examine such deed and abstract, upon tender of a fee of \$5 therefor. If he finds that such deed is given for the purpose of correcting a defect in the title, or on account of a technical error in a prior conveyance, he shall so certify upon the deed; and thereupon the register of deeds shall record it, if otherwise entitled to record, notwithstanding that there are unpaid taxes or assessments upon such land.

[R. L. s. 988] (2214)

272.16 TRANSFER OF SPECIFIC PART. When any part less than the whole of any parcel of land, as charged in the tax lists, is conveyed, the county auditor shall transfer the same whenever the seller and purchaser agree, in a writing signed by them, or personally appear before the county auditor and agree, upon the amount of the assessed valuation to be transferred therewith; but, if the seller and purchaser do not so agree, the county auditor shall make such division of the assessed valuation as may appear to him just. If the county auditor is satisfied that the proportion of the valuation so agreed to be transferred is greater than the proportional value of the land to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade payment of taxes assessed on the entire parcel, he may refuse to make such transfer; and, when any such transfer has already been procured by fraudulent agreement, he shall cancel the same, and the land so transferred shall be charged with taxes in the same manner as though the transfer had not been made.

[R. L. s. 989] (2215)

272.161 DETERMINATION OF VALUE OF SPECIFIC PART OF LAND TRANSFERRED. In the event the seller and the purchaser fail to file the agreement as prescribed by Minnesota Statutes 1945, Section 272.16, the county auditor of any county may, before making a transfer of a specific part of any tract assessed, request the assessment supervisor or the county assessor to determine the amount of assessed valuation to be transferred therewith. The valuation so fixed shall be conclusive, except that either party to the division may appeal to the district court of the county in which the land is situated for a determination, made in the manner prescribed by Minnesota Statutes 1945, Chapter 278.

[1949 c 619 s 1]

272.17 LIST OF CERTIFICATES OF SALE, JUDGMENTS OR DECREES OF COURTS FILED WITH AUDITOR. On February first, of each year, the register of deeds shall make out from his records and file with the county auditor a list of all sheriff's or referee's certificates of sale on execution or foreclosure of mortgages, upon which the period of redemption has expired during the preceding year, and judgments or decrees of the district or probate courts made during the preceding year affecting or transferring title to real estate. The county auditor shall thereupon make the proper entries upon his transfer records and tax lists to conform with the list so filed. The register of deeds shall receive from the county for such list 25 cents for each such certificate of sale or judgment or decree.

[R. L. s. 990] (2216)

272.18 MORTGAGES, LISTING. It is hereby made the duty of the register of deeds of each county in this state to make out a list of all mortgages or other real estate securities held, owned, or controlled by the residents of his county, showing the names of the owners or agents, alphabetically arranged, and the amount due on each separate instrument. He shall make out such list according to the records of his office and deliver it to the county auditor on or before the last Thursday of April, in each year, but such lists shall not include the mortgages or other real estate securities held or owned by any national or state bank or banks nor the mortgages or other real estate securities upon which the registration tax provided by sections 287.01 to 287.12 shall have been paid.

The expenses of preparing such list in each county shall be paid by the county on allowance by the county commissioners.

[1905 c. 61 ss. 1, 2; 1913 c. 220 s. 1] (2217, 2218)

272.19 PLATING OF IRREGULAR TRACTS. Where any tract or lot of land is divided into parcels of irregular shape, which cannot be described except by metes and bounds, the owners thereof, upon notice thereof being given by the county auditor, which notice shall be served upon such owner personally or by registered mail, shall have such land platted into lots, a survey being made when necessary, and the plat recorded, and a duplicate filed with the county auditor. If

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the owner fails so to do within 30 days after such notice, the county surveyor, upon the request of the county auditor, shall make such plat. Where such lands proposed to be platted are wholly within the limits of any incorporated city or village, adjacent to any city of the first class, and such city or village maintains a registered land surveyor, the county auditor shall direct such registered land surveyor to make such plat. Such plat shall be made from the records of the register of deeds, if practicable; but, if not practicable, the county surveyor, or if such lands are within the limits of any incorporated city or village adjacent to a city of the first class, the registered land surveyor, if one is maintained by such city or village, shall make and certify the necessary survey and plat, which the county auditor shall file for record with the register of deeds, and a duplicate thereof shall be filed in his office. The description of the property in accordance with such recorded plats shall be valid. When the owners fail to comply with this section the costs of surveying, platting, and recording shall be paid by the county upon allowance by the county board and the amount thereof added to the next tax upon such lots and when collected, shall be credited to the county revenue fund; provided, however, that whenever the county board shall determine that it is for the best interests of the county to have any particular tract of land platted into an auditor's plat, and shall adopt a resolution so stating, it may direct the county auditor to have such work done. The county auditor may then employ any registered land surveyor to make the necessary survey and prepare the plat. If there shall be any variation between the measurements of the tract as actually surveyed and the measurements stated in the instruments of conveyance with respect to any lot to be outlined upon such plat, the registered land surveyor shall note such variation on the lots affected on said plat and shall state in his certificate, endorsed upon the plat, the extent of such variation and the action taken by him to reconcile such difference for the purpose of outlining such lot or lots upon the plat. The county auditor shall file such plat for record with the register of deeds and a duplicate thereof shall be filed in his office. After a tract of land has once been surveyed and platted into an auditor's plat and the owner of any lot situated therein shall thereafter convey a portion of lot, which is described by metes and bounds, the county auditor may have such plat revised or amended so as to currently show thereon each parcel of land contained within said tract, by lot or revised lot number. When a plat is thus revised it shall not be necessary to make a new survey, but the registered land surveyor employed for said purpose shall revise the existing plat, from the data contained in the instrument of conveyance, by outlining thereon a new lot, drawn according to the scale used for said plat, of the land conveyed by such instrument. The remaining portion of such lot shall retain its original number, and all new lots created by such revisions shall be progressively numbered and shall be known as "Revised Lot Number" If there shall be any variation between the measurements of said lot as shown on said plat and the measurements stated in the instruments of conveyance, the registered land surveyor shall note such variation on the plat and shall state in his certificate, endorsed upon the plat, the extent of such variation and the action taken by him to reconcile such difference for the purpose of outlining such revised lot upon the plat. The registered land surveyor shall make and endorse on said plat a certificate which shall read substantially as follows: "I,, a registered land surveyor, do hereby certify that I have this day revised this plat by outlining thereon Revised Lot Number, which covers that parcel of land conveyed on the day of, 19....., by, Grantor, to....., Grantee, as recorded in book of deeds, on page thereof. It conforms to the measurements of said lot as shown on the plat, except as follows: In witness whereof I have hereunto subscribed my name this day of, 19

Signed.....
Registered Land Surveyor."

Such revision and certificate shall also be entered upon the duplicate plat on file in the office of the county auditor. Any parcel of land which is described by lot or revised lot number of an auditor's plat, made by a registered land surveyor under authority of a resolution by the county board, as herein provided, shall be a valid description of such parcel of land for taxation purposes. Immediately after the filing of a new auditor's plat or the revision of an existing plat, as herein provided, the county auditor shall give notice by registered mail to each property owner whose

land has been affected by such platting or revision, if the address of such owner can be ascertained from the tax duplicates in the office of the county treasurer. Such notice shall describe the land as the same appeared upon the tax lists of the county prior to such platting or revision and shall also give the description of the land according to the new or revised plat, and shall state that such parcel of land will thereafter be described, for taxation purposes, according to the description shown on said plat. The county auditor shall make an affidavit of mailing such notices, stating therein the name and address of each owner to whom such notice was mailed as well as the description of the land owned by him according to said plat. Such affidavit shall be filed in the auditor's office. Whenever any plat is made pursuant to a resolution of the county board, all expenses incurred in connection with such plattings or revisions shall be paid by the county and not by the land owners.

[*R L s 991; 1911 c 32 s 1; 1935 c 21; 1947 c 494 s 1*] (2219)

272.191 IRREGULAR TRACTS OF LAND, CODE SYSTEM OF DESCRIBING.

In any county where there are a number of tracts or lots of land which are divided into parcels which cannot be described except by metes and bounds, the county auditor may install a code system to describe such lands for taxation purposes.

[*1951 c 638 s 1; 1957 c 371 s 1*]

272.192 RECORDS. The county auditor shall keep a record of all parcels of land which have been coded under this system. In such record he shall enter the description of the land as described in the instrument of conveyance of record in the office of the register of deeds or registrar of titles, or the description of the land as then carried on the assessment and tax rolls of the county, and immediately following such description he shall enter the code number assigned to said parcel of land.

[*1951 c 638 s 2; 1957 c 371 s 2*]

272.193 NUMBERING TRACTS. All parcels of land included in the code system of any county shall be numbered progressively or by a separate number series beginning with No. 1 in each forty, government lot, or platted tract. The code assigned to a parcel of land shall give the code number assigned to it, the name of the owner, the section, township and range numbers, and if unplatted the number of acres contained in said parcel, and if platted, or if situated within the incorporated limits of a city, village or borough, the lot or lots and block numbers, the name of the addition or subdivision under which it was platted and the name of the city, village or borough in which it is situated as well as the book and page of the record in which the instrument conveying title to such parcel of land is recorded in the office of the register of deeds. If the owner of a parcel of land, which has theretofore been coded under the county code system, as hereinbefore provided, shall convey a portion of such parcel of land, which is described by metes and bounds, the county auditor shall cancel the original code number and assign a new number and code to the remaining portion. He shall assign a code number or numbers to the portion or portions conveyed in the same manner, as herein provided for assigning an original code number to a parcel. When a code is canceled the county auditor shall write opposite such code number the word "canceled" and shall note on the record the new code numbers subsequently assigned to said parcel of land.

The code to be used for any parcel of land, as provided herein, shall substantially conform to one of the following illustrations:

"Revised Description Number 1, John Doe, a specific part of Section 10, Township 128, Range 46, 31.40 Acres, as described in Book 12 of Deeds, at Page 46, in the office of the register of deeds."

"Revised Description Number 4, Richard Roe, a specific part of Section 12, Village of Wheaton, 11.20 Acres, as described in Book 48 of Deeds, at Page 12, in the office of the register of deeds."

"Revised Description Number 6, John Doe, a specific part of Lot 1, Auditor's Plat 14, Township 128, Range 46, as described in Book 84 of Deeds, at Page 2, in the office of the register of deeds."

"Revised Description Number 8, John Doe, a specific part of Lot 6, Block 4, S. C. Odenburg's First Addition to the Village of Wheaton, as described in Book 93 of Deeds, at Page 43, in the office of the register of deeds."

"Revised Description No. 1 of the NE $\frac{1}{4}$ of NE $\frac{1}{4}$, Section 1, Township 55, Range 25, as described in Deed Book 83, Page 10, in the office of the register of deeds."

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"Revised Description No. 1 of Government Lot 1, Section 2, Township 55, Range 25, as described in Deed Book 84, Page 27."

"Revised Description No. 2 of Outlot A of Auditor's Subdivision No. 56, as described in Deed Book 75, Page 32."

[1951 c 638 s 3; 1957 c 371 s 3; 1961 c 721 s 1]

272.194 NOTICES. Immediately after a parcel of land has been coded under the county code system, the county auditor shall give notice by registered mail, except in cases where the owner acknowledges in writing that he has been informed of the code number, to the owner of the land, if the address of the owner can be ascertained from the tax duplicates in the office of the county treasurer. Such notice shall describe the land according to the description used in the instrument of conveyance, of record in the office of the register of deeds or registrar of titles, or the description of the land as then carried on the assessment and tax rolls of the county, and shall also give the code number assigned to such parcel of land under the county code system, and shall further state that such parcel of land will thereafter be described, for taxation purposes, by said code number. The county auditor shall make an affidavit of mailing such notice, stating therein the name and address of the owner to whom such notice was mailed. Such affidavit shall be filed in the office of the county auditor. When a deed or other instrument conveying land is presented to the county auditor for transfer, as provided by Minnesota Statutes, section 272.12, if such land has theretofore been coded under the county code system, or if the land conveyed in such instrument is described by metes and bounds and the county auditor determines that it should be coded under the county code system, the county auditor, instead of giving notice to the owner by registered mail, as hereinbefore provided, may note upon said instrument, over his official signature, the words "the land described within has been coded and is described for taxation purposes, as follows: (here enter the coded description assigned to said parcel of land in full.)"

[1951 c 638 s 4; 1957 c 371 s 4]

272.195 LEGAL DESCRIPTION. When a parcel of land has been coded under the county code system, as hereinbefore provided, and notice thereof has been given to the owner of such land, it shall be a legal and valid description of such land for taxation purposes, and such land shall thereafter be so described on the tax rolls of the county.

[1951 c 638 s 5; 1957 c 371 s 5]

272.196 CERTIFIED COPIES, FILING, EXCEPTIONS. When any parcel of land has been coded under the county code system the county auditor shall make a certified copy thereof and cause the same to be recorded in the office of the register of deeds, except in cases where the county auditor has noted upon a deed or other instrument conveying land that the land described therein has been coded as provided in section 272.194 and that the instrument has been subsequently recorded in the office of the register of deeds, in which case the auditor need not file another certified copy of the coded tract. In such cases reference to the place of recording shall be to the book and page wherein the instrument conveying the coded tract is recorded in the office of the register of deeds.

[1951 c 638 s 6; 1961 c 721 s 2]

272.20 GOVERNMENT AND RAILROAD LANDS BECOMING TAXABLE; LISTS OF LANDS REVERTING TO RAILROADS. On April 1 in each year the commissioner of taxation shall obtain lists of all government and railroad lands becoming taxable, and he shall compile therefrom, and from the records of sales of state lands, complete lists of all such lands; and on or before April 15 in each year he shall certify the same for taxation to the auditors of the counties in which such lands lie. At the same time he shall obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the county auditors, who shall thereupon remove such lands from the tax lists; but nothing herein shall be construed to relieve such forfeited lands from any lien for taxes or assessments accruing thereon during the life of such contract. The railroad companies shall report such sales and forfeitures to the commissioner of taxation April 1 in each year, and at other times when required by him. All forfeited lands not so reported shall be held for all taxes accruing thereon.

[R L s 992; 1927 c 404 s 1; 1943 c 564 s 1] (2220)

272.21 RAILROAD LANDS; SALE. When any railroad company owning lands granted to it to aid in the building of its road and exempted by law from taxation until leased, contracted, or sold by such company, sells, assigns, transfers, or disposes of any estate, right, title, or interest therein or thereto, such right, title, estate, or interest shall become taxable, and be assessed and taxed, and such taxes shall be enforced, as in the case of other real property. In such assessment, and in the proceedings to collect and enforce such taxes, it shall be sufficient to refer to the owners of such estate, right, title, or interest as "unknown." The purchaser at any such tax sale, or from the state, if bid in for the state, or his successor in interest, shall acquire and be subrogated to all the right, title, estate, or interest of the person holding the same under or from such company, subject to the right of redemption, as in other cases, and may do every act or thing which such person might do in order to be entitled to a perfect title or deed of such lands from such company. Upon production to such company of the tax certificate, in case there has been no redemption from such tax sale, such purchaser, or his successor in interest, may make any payment of principal or interest due or to become due to such company as assignee of such person. If the person entitled to redeem from such tax sale fails so to do within the time allowed by law and at the same time fails to pay to the county treasurer, for the use of the holder of such tax certificate, the amount of all payments of principal and interest by him or any prior holder made to such company on account of such lands, with interest thereon from the time of such payments at the rate of 12 percent per annum, then, upon filing with such company a certificate of the county auditor showing that no such redemption has been made, the holder of such tax certificate shall be entitled to receive from such company such deed or contract as the person whose right, title, estate, or interest was so sold at such tax sale originally received from such company, or would then be entitled to receive from it, with like effect, and in lieu thereof.

[R. L. s. 993] (2221)

272.22 WHEN STOCK REPRESENTS LANDS. When any special stock or land stock, or any writing or instrument, is or has been issued by any railroad company with the intention of granting, transferring, or securing to the person to whom the same is issued any right, title, interest, or estate in or to any lands held by such company, the right, title, interest, or estate so granted, transferred, or secured shall be subject to taxation as provided in section 272.21.

[R. L. s. 994] (2222)

272.23 TAXABILITY IN LITIGATION. When the taxability of any of the lands mentioned in sections 272.21 and 272.22, or of any interests therein, is in litigation, the proper officers of any county or subdivision of the state in which such lands lie, in fixing the tax rate, may fix such rate as will raise the amount required on other property as if such lands or interests were not taxable for such year; but such lands and interests shall be assessed and taxed as other property.

[R. L. s. 995] (2223)

272.24 COMPANY TO REPORT TRANSFERS. Every railroad company which issues any stock, contract, or writing granting, transferring, or securing to any person any estate, right, title, or interest in or to any such lands, shall within the time required by law report the same to the state auditor, and any failure so to report shall operate as a forfeiture of its corporate franchises and privileges, and the attorney general shall thereupon proceed against such company to have its charter and franchises declared forfeited.

[R. L. s. 996] (2224)

272.25 REGISTRY OF MUNICIPAL BONDS. When any county, city, village, or town has incurred, or shall incur, a debt under the provisions of any law to aid in the construction of a railroad, upon the issuance of bonds in payment of such debt the clerk or other proper officer of such county, city, village, or town shall register such bonds in a book kept for that purpose, showing the date, amount, number, maturity, and rate of interest of each bond, and for what railroad issued, and immediately transmit a copy of such registration to the state auditor, who shall enter the same in a book kept for that purpose. Each such officer shall receive from the holder of the bond a fee of 50 cents for such registration.

[R. L. s. 997] (2225)

272.26 TAX TO PAY INTEREST. The state auditor shall annually ascertain the amount of interest for the current year due and accrued and to accrue upon the registered bonds specified in section 272.25 and certify such amount to the

auditor of the proper county at the same time with other taxes to be levied for that year. From the basis of the valuation of property in the county, city, village, or town by which such bonds were issued, the county auditor shall estimate and determine the rate percent on such valuation requisite to meet and satisfy the amount of interest due and to become due for that year, with the ordinary cost to the state of collection and disbursement of the same. The amount so certified by the state auditor and the cost of collecting the same shall thereupon be deemed added to and be a part of the percent or amount which is or may be levied as provided by law for purposes of state revenue and shall be so treated by all officers or authorities in determining levies and making estimates, duplicates, and books for the collection of taxes, and such tax shall be collected with the state revenue, and all laws relating to the collection of state revenue shall apply thereto, except as herein otherwise provided; but the state shall not be liable for the payment of any part of the principal or interest of any such bonds.

[R. L. s. 998] (2226)

272.27 COUPONS; PAYMENT. The county treasurer shall pay the taxes so collected upon the warrant of the county auditor, issued to the persons presenting coupons therefor, if authorized to receive the same. The county auditor shall cancel each coupon so redeemed and transmit the same to the county, city, village, or town by which it was issued; and the proper officer thereof shall return his receipt for the amount of the coupons so transmitted, which receipt the county auditor shall file in his office as his authority for auditing the claim and issuing the warrant.

[R. L. s. 999] (2227)

272.28 COUNTIES HAVING BONDED DEBT; SINKING FUND; TAX. The county board of any county having a bonded indebtedness may by resolution create a sinking fund, to be known as the bonded debt sinking fund, for the purpose of paying such indebtedness when it becomes due. Such funds shall be raised by taxation and, at the time of creating the same, the board shall by resolution determine the amount to be raised therefor the first year, and the amount to be so raised for each following year shall be determined at its first meeting in January in such year. Such tax shall be levied by the county auditor in addition to all other taxes authorized by law, extended on the tax lists, and collected as other county taxes.

[R. L. s. 1000] (2228)

272.29 GOVERNOR MAY SUSPEND OR REMOVE. The governor may remove from office any officer charged with duties under sections 272.20 to 272.30 when it is made to appear to him by competent evidence that such officer has been guilty of malfeasance or non-feasance in the performance of his official duties; first giving to such officer a copy of the charges against him, and an opportunity to be heard in his defense. He may suspend any such officer against whom such charges have been preferred pending his investigation thereof, when, in his opinion, the public interest may require. The provisions of law applicable to the removal from office of a county auditor in force at the time when such charges are preferred shall apply to and govern removals from office under this section.

[R. L. s. 1001] (2229)

272.30 ACTIONS AGAINST OFFICERS; EXPENSE OF COUNTY. When a civil action is commenced against a county treasurer, county auditor, or person holding any town or district office, for performing or attempting to perform any duty authorized or directed by statute for the collection of the public revenue, such officer may, in the discretion of the court, by an order entered in the minutes thereof, be allowed reasonable counsel fees and other expenses for defending such action, and the amount of any damage and costs adjudged against him, to be paid from the county revenue fund.

[R. L. s. 1002] (2230)

272.31 LIEN OF REAL ESTATE TAXES. The taxes assessed upon real property shall be a perpetual lien thereon, and on all structures and standing timber thereon and on all minerals therein, from and including May first in the year in which they are levied, until they are paid; but, as between grantor and grantee, such lien shall not attach until the first Monday of January of the year next thereafter.

[R. L. s. 975] (2191)

272.32 ASSESSMENTS FOR LOCAL IMPROVEMENTS IN CITIES. All assessments upon real property for local improvements made or levied by the proper authorities of any city in the state shall be a paramount lien upon the land upon

which they are imposed from the date of the warrant issued for the collection thereof, or from such other date as by the charter of any such city such assessments become a lien upon the land, and of equal rank with the lien of the state for taxes which have been or may be levied upon the property under the general laws of the state; and the general rules of law as to priority of tax liens shall apply equally to the liens of such assessments and to such liens for general taxes with the same force and effect as though all of these liens and all of these taxes and assessments were of the same general character and imposed for the same purpose and by the same authority, without regard to the priority in point of time of the attaching of either of these liens, and a sale or perfecting title under either shall not bar or extinguish the other. This section shall be applicable to any city existing under a charter framed and adopted under the Constitution of the State of Minnesota, Article 4, Section 36.

[1911 c. 120 ss. 1, 2] (2192, 2193)

272.33 ASSESSMENTS FOR LOCAL IMPROVEMENTS IN CITIES OF FIRST CLASS. All assessments for local improvements made or levied by the proper authorities of any municipality in the state now or hereafter having a population of over 50,000, and bid in by any such municipality on or subsequent to the first day of January, 1908, or which may hereafter be made or levied and bid in by any such municipality, shall be of equal rank with the lien of the state for general taxes which have been or may hereafter be levied upon the property under the general laws of the state, so long as the liens for local improvements or the liens for general taxes continue to be held and owned by the state or any such municipality, respectively, and all titles derived from or based upon either class of liens shall maintain the same status between themselves so long as they remain the property of the state or any such municipality, respectively.

[1913 c 202 s 1] (2194)

272.34 LIENS FOR TAXES OR IMPROVEMENTS; PURCHASE. Any person who purchases liens imposed for general taxes under the general laws of the state shall take, acquire, and hold the same subject to any assessment liens held or owned by any such municipality on or subsequent to the first day of January, 1908, or which are hereafter made or levied, and held or owned by any such municipality, and in like manner, any person who purchases liens for local improvements now or hereafter levied by any such municipality of the state shall acquire and hold the same subject to the tax liens now held and owned by the state or which are hereafter made or levied so long as such liens are held by the state.

[1913 c. 202 s. 2] (2195)

272.35 PRIOR RIGHTS. Nothing contained in sections 272.33 to 272.37 shall in any manner impair or affect the rights of private persons existing when such sections became effective.

[1913 c. 202 s. 3] (2196)

272.36 WHEN LIENS ASSIGNED. After the liens for local improvements and the liens for general taxes have both been assigned by the state and any such municipality, respectively, the general rules of law regulating the priority of tax and assessment liens shall prevail between them.

[1913 c. 202 s. 4] (2197)

272.37 APPLICATION. Sections 272.33 to 272.37 shall also apply to cities having home rule charters adopted pursuant to the Constitution of the State of Minnesota, Article 4, Section 36, and now or hereafter having a population of over 50,000.

[1913 c. 202 s. 5] (2198)

272.38 STRUCTURES, STANDING TIMBER, OR MINERALS NOT TO BE REMOVED. Subdivision 1. **Taxes to be first paid.** No structures, standing timber, minerals, sand, gravel, peat, subsoil, or top-soil shall be removed from any tract of land until all the taxes assessed against such tract and due and payable shall have been fully paid and discharged. When the state auditor or the county auditor has reason to believe that any such structure, timber, minerals, sand, gravel, peat, subsoil, or top-soil will be removed from such tract before such taxes shall have been paid, either may direct the county attorney to bring suit in the name of the state to enjoin any and all persons from removing such structure, timber, minerals, sand, gravel, peat, subsoil, or top-soil therefrom until such taxes are paid. No bond shall be required of plaintiff in such suit.

Subd. 2. **Agreements for removal.** The county auditor may enter into an agreement with the taxpayer for the removal of any structures, standing timber, min-

erals, sand, gravel, peat, subsoil, or top-soil from the property of the taxpayer upon which taxes are due and payable, which agreement shall provide that the entire sale price thereof, or the reasonable market value thereof, whichever is the greater, or if the property is not sold, then the fair market value thereof is to be paid to the county treasurer to be applied upon the taxes on the property, penalties, costs, and interests, in the inverse order to that in which such taxes were levied, to be applied as follows: (1) upon the penalties, costs and interest, (2) upon the taxes levied; and the same procedure shall be followed for each year's taxes until the entire sum so paid shall have been applied; provided, that if the judgment for any such delinquent taxes shall have been partially paid, it shall not affect the right of the state to forfeit the title to such lands in the event of the failure to redeem the same. The contract between the county auditor and the taxpayer shall provide that the contract shall be fully completed prior to the time that the title to the property would otherwise forfeit to the state. The county auditor may, if in his opinion it is necessary to protect the state, demand that the taxpayer make, execute, and deliver a bond to the state in such an amount as may be necessary in the opinion of the county auditor to protect the state, to insure the payment to the county treasurer of the purchase price or the reasonable market value of the property removed from the land under the agreements. Nothing herein shall be construed as prohibiting the removal of such sand, gravel, peat, subsoil, or top-soil as may be incidental to the erection of structures on the land or the grading of the land when such removal or grading shall result in enhancing the value thereof; nor shall anything herein be construed as prohibiting the removal of the overburden on mine properties. The removal of any structures, standing timber, minerals, sand, gravel, peat, subsoil, or top-soil under such agreements with the county auditor shall not be construed to be in violation of this section.

[*R. L. s. 977; 1931 c. 333 s. 1; 1941 c. 397 s. 1*] (2203)

272.39 STRUCTURES, TIMBER, OR MINERALS MAY BE SEIZED. Any structure, timber, minerals, sand, gravel, peat, subsoil, or top-soil removed from any tract of land upon which taxes are due and payable, as provided in this chapter, or so much thereof as may be necessary, may be seized by the state auditor, by the county auditor, or by any person authorized by either of them in writing, and sold in the manner provided for sale of personal property in satisfaction of taxes. All moneys received from such sale in excess of the amount necessary to satisfy such taxes and the costs and expenses of seizure and sale shall be returned to the owner of such structure, timber, minerals, sand, gravel, peat, subsoil, or top-soil, if known, and, if unknown, shall be deposited in the county treasury subject to the right of the owner.

[*R. L. s. 978; 1931 c. 333 s. 2; 1941 c. 397 s. 2*] (2204)

272.40 REMOVAL. Any person who shall remove or attempt to remove any structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil from any tract of land contrary to the provisions of this chapter after such taxes become due and payable and before the same have been fully paid and discharged shall be guilty of a gross misdemeanor.

[*R. L. s. 979; 1941 c. 397 s. 3*] (2205)

272.41 STANDING TIMBER; TAXES OR ASSESSMENTS UNPAID; PERSONS CUTTING FOR COMMERCIAL PURPOSES TO GIVE NOTICE TO COUNTY AUDITOR. All persons cutting standing timber in this state for commercial purposes from land on which taxes or special assessments remain unpaid shall, at or before the time of the commencement of logging operations, file a notice in writing with the auditor of the county wherein the land is situate, which notice shall contain the name of the owner of the land, the owner of the timber, the legal description of the premises, the kind and approximate amount of timber proposed to be cut and removed in the particular logging operation, the person, if any, to whom the timber has been contracted to be delivered, and the proposed place of landing. This notice shall be preserved by the county auditor with whom filed and neither it nor its contents shall be disclosed by him or by any person to whom made known except to the extent only that may be required in collecting the taxes and assessments aforesaid or by order of a court of competent jurisdiction.

[*1925 c. 207 ss. 1, 2*] (2205-1, 2205-2)

272.42 VIOLATIONS; LIABILITY. Any person failing to comply with the requirements of section 272.41 shall be liable in a civil action for all taxes and assessments assessed upon such timber or against the land from which the same was cut

and removed at the time of such cutting and removal thereof and shall be guilty of a misdemeanor, unless it be shown that such failure was not with intent to evade payment of such taxes and assessments. Payment thereof before they become delinquent, or the existence of a bona fide dispute as to the validity or amount thereof shall be evidence, but not exclusive evidence, of the absence of the intent aforesaid.

[1925 c. 207 s. 3] (2205-3)

272.43 REAL ESTATE TAX JUDGMENT; NO LIMITATION. Every tax judgment entered shall be a lien, and shall operate to continue the lien of the taxes embraced therein, upon the parcel of land covered or intended to be covered thereby, until such judgment and taxes are paid in full, anything in any other statute of this state to the contrary notwithstanding.

[R. L. s. 981] (2207)

272.44 TAXES PAID BY LIEN HOLDERS ARE AN ADDITIONAL LIEN. Any person who has a lien, by mortgage or otherwise, upon any land upon which the taxes have not been paid, may pay such taxes before or after the same become delinquent, and the interest, penalty, and costs, if any, thereon; and the money so paid shall be an additional lien on such land; and, with the interest thereon at the rate specified in the mortgage or other instrument, shall be collectible with, as a part of, and in the same manner as the amount secured by the original lien. No interest shall accrue on the taxes so paid by such mortgagee prior to June first of the year in which such taxes become due and payable.

[R. L. s. 983] (2209)

272.45 TAXES PAID BY TENANT OR OTHER PERSON BECOME LIEN, UPON NOTICE FILED WITH REGISTER OF DEEDS. When any tax on land is paid by or collected from any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor, or other party in interest, such occupant, tenant, or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with interest thereon at the rate of 12 percent per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for land on which such tax is so paid. Any such person making such payment may file with the register of deeds of the proper county a notice stating the amount and date of such payment, and whether paid as occupant, tenant, or otherwise, with a description of the land against which the taxes were charged; and the same shall thereupon be a lien upon such land in favor of the person paying the same until the same is paid. The register of deeds shall record such notice in his book of miscellaneous records. Upon the payment of any such lien, the person filing such notice shall satisfy the same of record.

[R. L. s. 984] (2210)

272.46 AUDITOR TO FURNISH STATEMENT OF TAX LIENS AND TAX SALES; FEES; APPLICATION. The county auditor, upon written application of any person, shall make search of the records of his office, and ascertain the existence of all tax liens and tax sales as to any lands described in the application, and certify the result of such search under his hand and the seal of his office, giving the description of the land and all tax liens and tax sales shown by such records, and the amount thereof, the year of tax covered by such lien, the date of tax sale, and the name of the purchaser at such tax sale.

For such service the county auditor shall receive a compensation of 25 cents for each lot or tract of land described in the certificate, which compensation shall be in addition to any compensation allowed him by law. Any number of contiguous tracts of land not exceeding one section, assessed as broad acres, or adjoining lots in the same block, in the city or village, shall be considered as one lot or parcel within the meaning of this section. The provisions of this section shall not apply to counties having a population of more than 225,000.

[1907 c. 431 ss. 1, 2; 1921 c. 409] (2231, 2232)

272.47 COUNTY TREASURER, CERTIFICATE OF CURRENT TAXES. The county treasurer, upon written application of any person, shall make search of the tax duplicates and records of his office and ascertain the amount of current tax against any lot or parcel of land described in the application, and shall certify the result of such search under his hand and seal of office, giving the description of land, year of tax and amount, if any, and for such certificate he shall be entitled to charge the applicant therefor the sum of 50 cents, which fee shall be re-

tained by him and shall be in addition to any salary or compensation otherwise allowed him by law. The definition of "lot or parcel," for the purposes of this section, shall be the same as set forth in section 272.46.

This section shall not authorize such treasurer to charge any amount for certifying to taxes on a deed to be recorded or for information with reference to the current tax on any subdivision of land in his county, where no certificate thereof is necessary or required. The provisions of this section shall not apply to counties having a population of more than 200,000.

[1927 c 266 s 1; 1945 c 35 s 1; 1959 c 501 s 1] (2232-1)

272.48 UNIFORM FEDERAL TAX LIEN REGISTRATION ACT. Subdivision 1. Notices of liens for taxes payable to the United States of America and certificates releasing such liens shall be filed in the office of the register of deeds of the county or counties in this state within which the property subject to such lien is situated.

Subd. 2. When a notice of such tax lien is filed, the register of deeds shall, upon receiving a filing fee for such notice, forthwith enter the same in an alphabetical federal tax lien index, showing on one line the name and last known post office address of the taxpayer named in such notice, the date and hour of filing, and the amount of tax with the interest, penalties and costs. He shall file and keep all original notices so filed in numerical order in a file or files and designated federal tax lien notices.

Subd. 3. When a certificate of release of any tax lien issued by the secretary of the treasury, or his delegate, is filed in the office of the register of deeds where the original notice of lien is filed, said register of deeds shall, upon receiving a filing fee for such certificate of release, enter the same with date of filing in said federal tax lien index on the line where notice of the lien so released is entered, and permanently attach the original certificate of release to the original notice of lien.

Subd. 4. Said federal tax lien index and file or files for said federal tax lien notice shall be furnished to the register of deeds of each county in this state, in the manner now provided by law for the furnishing of books in which deeds are recorded.

Subd. 5. The register of deeds shall be entitled to a fee of 75 cents for filing each notice of lien and a fee of 75 cents for filing each release of lien.

Subd. 6. This section is passed for the purpose of authorizing the filing of notices of liens, in accordance with the provisions of section 6323 of the internal revenue code of 1954, being section 68a of United States Statutes at large, page 779, and any acts or parts of acts amendatory thereof.

Subd. 7. This section shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Subd. 8. This section may be cited as the "uniform federal tax lien registration act."

[1923 c 314 s 1; 1953 c 488 s 1; 1955 c 137 s 1; 1955 c 642 s 1; 1957 c 494 s 1; 1959 c 460 s 1] (2393)

272.49 [Repealed, 1951 c 127 s 1]

272.50 LIEN OF TAXES ON PERSONAL PROPERTY; NATURE, EXTENT, PRIORITY; DISTRAINT; NOTICE; PAYMENT BY OTHER LIEN HOLDER; FORECLOSURE. The taxes assessed upon personal property, with lawful penalties, interest, and costs, shall be a first and perpetual lien, superior and paramount to all other liens or encumbrances thereon, except the vendor's interest in conditional sales contracts, whether prior or subsequent in point of time, upon all of the personal property then owned by the person assessed from and including May first in the year in which they are levied, until they are paid; provided, such lien shall not continue on items of personal property sold at wholesale or retail in the ordinary course of business.

Immediately after distraining any personal property for taxes, whether under section 277.03 or section 272.51, the sheriff, in addition to all other notices now required by law, and before giving any such notices, shall give written notice of such distraint by registered mail to all persons holding a lien or encumbrance upon any of the property of the person assessed, owned by him at the time of the assessment, whose lien or encumbrance is filed with the register of deeds as authorized by law, if such filed instrument or filed assignment thereof shall contain the post-office address of the holder or assignee of such lien or encumbrance. The notice

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shall state the name of the person assessed, a description of the personal property distrained, and the amount of the taxes, penalties, interest, and costs claimed against such property. Any person claiming a lien or encumbrance against any property of the person assessed, owned by him at the time of the assessment, may pay the amount so claimed to the sheriff within 15 days after the mailing of such notice, and no notice of the sale of such distrained property shall be given until after the expiration of such 15 days. Upon such payment being made, the sheriff shall issue his receipt therefor to the person making such payment, and shall state therein the fact of such payment, the name of the payor, the name of the person assessed, and a description of the personal property assessed, and shall return the property distrained to the person from whom it was taken, or to the person making such payment if the latter shall so require. Within five days after the issuance of such receipt the person making such payment shall file such receipt in the office wherein a chattel mortgage upon such property would be filed, and such person shall thereupon have a first and perpetual lien for the amount so paid, together with interest thereon at the rate of eight percent per annum from the date of such payment, superior and paramount to all other liens or encumbrances, except the vendor's interest in conditional sales contracts, upon all of the personal property of the person assessed, owned by him at the time of the assessment, whether all of such property was distrained or not, and may foreclose such lien by action, with the same right of redemption in the person assessed or those lawfully claiming under him as is provided for mortgagors and those claiming under them in the case of foreclosure of chattel mortgages. Upon the trial of such action the receipt of the sheriff, or a certified copy thereof, shall be prima facie evidence of the amount and validity of the taxes, penalties, interest, and costs so paid, of the fact of such payment, and of the ownership of the property therein described by the person assessed at the time of the assessment.

The failure of any person to pay any tax assessed upon his personal property before any penalty, interest, or costs shall accrue for non-payment thereof, shall constitute a default in all liens or encumbrances upon any personal property owned by him at the time of such assessment, and shall authorize the holder of such lien or encumbrance to forthwith foreclose the same.

[1927 c 318 s 1; Ex1937 c 51 s 1] (2199-1)

272.51 DISTRESS FOR TAXES DUE ON PROPERTY ABOUT TO BE SOLD OR REMOVED; PAYMENT OF TAXES AND RELEASE FROM LIEN; NOTICE.

If the personal property assessed in any year is being, or about to be, sold in bulk, or at auction sale, or is being, or is about to be, removed from the county in which it is assessed before the taxes are paid, such taxes shall immediately become due and collectible. It shall be the duty of the assessor, when he has knowledge of such intended sale or removal, to notify the county auditor of such intention, and thereupon the county auditor shall proceed by distress to restrain such sale or removal of the property and to secure the payment or lien of the taxes due or to become due. If at the time of such distress the levy for the year is unknown the county auditor shall determine the amount of the taxes by applying the rate of levy of the preceding year to the assessment of the current year, and upon payment to the county treasurer of the amount so ascertained the county auditor shall make a certificate releasing the property from the lien of such taxes.

Upon determination of the date of any such sale, the clerk in charge thereof shall give written notice to the county auditor stating the date and place of sale, the name of the person or persons whose property is to be sold and the township or village wherein the property is located.

[1927 c. 318 s. 2; 1945 c. 292 s. 1] (2199-2)

272.52 REFUNDMENT OF EXCESS PAID; COLLECTION OF DEFICIENCY.

If, when the rate of levy for the current year is fixed, it is found that the amount of taxes ascertained and paid, as provided for in section 272.51, is greater than the amount would be under the current levies, the excess shall be refunded to the person paying such taxes. If the amount paid is less than it would be under rates of levy for the current year, the deficiency shall be collected in the same manner as other personal property taxes are collected.

[1927 c. 318 s. 3] (2199-3)

272.53 BOND FOR RELEASE OF PROPERTY. Should the owner of the property at the time of the distress so elect, he may file a good and sufficient bond with

the county auditor, such bond to be approved by the auditor, obligating all parties thereto to pay all taxes due on said property when the same are payable under the law, and thereupon the county auditor shall make a certificate releasing the property from the lien of such taxes.

[1927 c. 318 s. 4] (2199-4)

272.58 ENFORCEMENT OF TAXES RECIPROCALLY IN COURTS OF THIS AND OTHER STATES. Subdivision 1. Comity between states in the collection of taxes. The courts of this state shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends like comity in respect of the liability for taxes lawfully imposed by the laws of this state. The officials of such other state are authorized to bring action in the courts of this state for the collection of such taxes. The certificate of the secretary of state of such other state that such officials have the authority to collect the taxes so to be collected by such action shall be conclusive proof of that authority.

Subd. 2. **Taxes defined.** The term "taxes" as used in this section shall include:

(a) Any and all tax assessments lawfully made whether they be based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Any and all penalties lawfully imposed pursuant to a taxing statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

Subd. 3. **Collection of taxes by attorney general.** The attorney general of this state is empowered to bring action in the courts of other states to collect taxes legally due this state.

[1949 c 145 s 1-3]

272.59 TAX REDUCTION, SWAMP OR MARSH LANDS RESERVED AS WILD LIFE PRESERVES. Subdivision 1. **Easements conveyed.** Upon application, approved by the county board and the commissioner of conservation, any owner may be accorded a tax reduction upon such of his lands as are comprised mainly of swamp or marsh for a period of not less than 15 years, if he agrees by written easement to be filed with the county board to reserve such lands to the state for the purpose of development as wild life habitat and for public hunting for the full period designated for such tax reduction. The reduction in taxes shall be commensurate with the reduced value of the lands by virtue of the easements so conveyed.

Subd. 2. **Swamp or marsh lands defined.** For the purposes of this section "swamp" or "marsh" lands shall mean only such lands as are not capable of producing merchantable timber or other marketable forest products.

[1953 c 688 s 1]

272.61 PERSONAL PROPERTY, COUNTY OPTION TO EXEMPT FROM TAXATION. The county board of any county may exempt from taxation all class 2 property as defined in section 273.13, situated within the county.

[Ex1959 c 70 art 2 s 2]

272.62 HOUSEHOLD PERSONAL PROPERTY EXEMPTION, COUNTY OPTION TO REPEAL. The county board of any county may repeal, for the purposes of taxation in such county, the exemption on household personal property prescribed in Minnesota Statutes, Chapter 272.

[Ex1959 c 70 art 2 s 3]

272.63 COUNTY DETERMINING TAXABILITY. In the case of taxing districts lying within more than one county, the determination of the taxability of class 2 property as defined in Minnesota Statutes, Section 273.13, for the purpose of such taxing district levy and the determination of the exemption on personal property of a household prescribed in Minnesota Statutes, Section 272.02 for the purpose of such taxing district levy shall be made by the county in which the principal taxing district building is located. In the case of school districts, such building shall be the principal school building. In the case of cities, such building shall be the city hall. In the case of villages, such building shall be the village hall. In the case of any other taxing district, such building shall be the building in which the principal offices of the taxing district are located. In the event the county in which the principal building is located elects to exempt class 2 personal property, such property shall be exempt in any other county for the purpose of the levy of such taxing district. In the event the county in which the principal building is located elects to repeal the exemption of personal property, such exemp-

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tion shall be repealed in any other county for the purpose of the levy of such taxing district.

[*Ex1959 c 70 art 2 s 4*]

272.64 BONDED INDEBTEDNESS, INCREASE IN COUNTIES WITHOUT PERSONAL PROPERTY TAX. Any county which has elected to exempt class 2 property or any taxing district which lies within such county shall be allowed to increase its bonded indebtedness or the mill rate limitations otherwise imposed by statute in the ratio that its taxable class 2 property bears to all of its taxable property determined as of the date of the last assessment of class 2 property.

[*Ex1959 c 70 art 2 s 5*]

272.65 SCHOOL AIDS, COUNTIES WITHOUT PERSONAL PROPERTY TAX. Any property exempt from taxation pursuant to section 272.61 shall be considered as taxable property in the determination of school aids.

The amount of such exempt property shall be the adjusted assessed value of such class 2 property on the date of the last assessment of such property.

[*Ex1959 c 70 art 2 s 7; 1961 c 563 s 6*]

272.66 RESCISSION OF ELECTION NOT TO TAX. Any county electing to exempt class 2 property as provided in Extra Session Laws 1959, Chapter 70, Article 2, for the year 1959 shall make such election before October 10, 1959, and in any subsequent year such election or any rescission of such an election shall be made before May 1 of such year.

[*Ex1959 c 70 art 2 s 8*]