

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. (a) 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, 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.

(b) The tax imposed by this subdivision shall not apply to (1) property leased or used by way of a concession in or relative to the use in whole or part of a public park, market, fairgrounds, port authority, economic development authority established under chapter 458C, municipal auditorium, airport owned by a city, town, county, or group thereof but not the airports owned or operated by the metropolitan airports commission or a city of over 50,000 population or an airport authority therein, municipal museum or municipal stadium or (2) property constituting or used as a public pedestrian ramp or concourse in connection with a public airport or (3) property constituting or used as a passenger check-in area or ticket sale counter, boarding area, or luggage claim area in connection with a public airport but not the airports owned or operated by the metropolitan airports commission or cities of over 50,000 population or an airport authority therein. Real estate owned by a municipality in connection with the operation of a public airport and leased or used for agricultural purposes shall not be exempt.

(c) 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, the taxes shall constitute a debt due from the lessee or user to the state, township, city, county and school district for which the taxes were assessed and shall be collected in the same manner as personal property taxes. If property subject to the tax imposed by this subdivision is leased or used jointly by two or more persons, each lessee or user shall be jointly and severally liable for payment of the tax.

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) Indian lands;

(e) Property of any corporation organized as a tribal corporation under the Indian Reorganization Act of June 18, 1934, (Statutes at Large, volume 48, page 984);

(f) Real property owned by the state and leased pursuant to section 161.23 or 161.431, and acts amendatory thereto;

(g) Real property owned by a seaway port authority on June 1, 1967, upon which there has been constructed docks, warehouses, tank farms, administrative and maintenance buildings, railroad and ship terminal facilities and other maritime and transportation facilities or those directly related thereto, together with facilities for the handling of passengers and baggage and for the handling of freight and bulk liquids, and personal property owned by a seaway port authority used or usable in connection therewith, when said property is leased to a private individual, association or corporation, but only when such lease provides that the said facilities are available to the public for the loading and unloading of passengers and their baggage and the handling, storage, care,

shipment, and delivery of merchandise, freight and baggage and other maritime and transportation activities and functions directly related thereto, but not including property used for grain elevator facilities; it being the declared policy of this state that such property when so leased is public property used exclusively for a public purpose, notwithstanding the one-year limitation in the provisions of section 273.19;

(h) Notwithstanding the provisions of clause (g), when the annual rental received by a seaway port authority in any calendar year for such leased property exceeds an amount reasonably required for administrative expense of the authority per year, plus promotional expense for the authority not to exceed the sum of \$100,000 per year, to be expended when and in the manner decided upon by the commissioners, plus an amount sufficient to pay all installments of principal and interest due, or to become due, during such calendar year and the next succeeding year on any revenue bonds issued by the authority, plus 25 percent of the gross annual rental to be retained by the authority for improvement, development, or other contingencies, the authority shall make a payment in lieu of real and personal property taxes of a reasonable portion of the remaining annual rental to the county treasurer of the county in which such seaway port authority is principally located. Any such payments to the county treasurer shall be disbursed by the treasurer on the same basis as real estate taxes are divided among the various governmental units, but if such port authority shall have received funds from the state of Minnesota and funds from any city and county pursuant to Laws 1957, chapters 648, 831, and 849 and acts amendatory thereof, then such disbursement by the county treasurer shall be on the same basis as real estate taxes are divided among the various governmental units, except that the portion of such payments which would otherwise go to other taxing units shall be divided equally among the state of Minnesota and said county and city.

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.

History: (1974) RL s 794; Ex1959 c 1 s 1; Ex1959 c 85 s 1; 1961 c 361 s 1; 1965 c 622 s 1; 1967 c 865 s 1; 1973 c 123 art 5 s 7; 1980 c 607 art 2 s 5; 1Sp1981 c 1 art 2 s 2; 1986 c 399 art 2 s 3; 1986 c 400 s 3; 1986 c 444; 1Sp1986 c 3 art 2 s 41; 1987 c 268 art 8 s 1,2; 1988 c 698 s 4; 1988 c 719 art 6 s 2

272.011 STATE OWNED PROPERTY USED FOR HOUSING OFFICERS OR EMPLOYEES.

Notwithstanding the provisions of section 272.02 or any other law to the contrary, any real property or portion thereof owned by the state and under the control of the state or any department, agency or institution thereof and regularly utilized as living accommodations for any officer or employee of the state or any department, agency or institution thereof shall be subject to assessment and taxation on the same basis as privately owned property of a like nature.

History: 1973 c 509 s 1

272.02 EXEMPT PROPERTY.

Subdivision 1. 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 except parcels of property containing structures and the structures described in section 273.13, subdivision 25, paragraph (c), clause (1) or (2), or paragraph (d), clause (2);
- (7) all public property exclusively used for any public purpose;

(8) except for the taxable personal property enumerated below, all personal property and the property described in section 272.03, subdivision 1, paragraphs (c) and (d), shall be exempt.

The following personal property shall be taxable:

(a) personal property which is part of an electric generating, transmission, or distribution system or a pipeline system transporting or distributing water, gas, crude oil, or petroleum products or mains and pipes used in the distribution of steam or hot or chilled water for heating or cooling buildings and structures;

(b) railroad docks and wharves which are part of the operating property of a railroad company as defined in section 270.80;

(c) personal property defined in section 272.03, subdivision 2, clause (3);

(d) leasehold or other personal property interests which are taxed pursuant to section 272.01, subdivision 2; 273.124, subdivision 7; or 273.19, subdivision 1; or any other law providing the property is taxable as if the lessee or user were the fee owner;

(e) manufactured homes and sectional structures; and

(f) flight property as defined in section 270.071.

(9) Real and personal property used primarily for the abatement and control of air, water, or land pollution to the extent that it is so used, other than real property used primarily as a solid waste disposal site.

Any taxpayer requesting exemption of all or a portion of any equipment or device, or part thereof, operated primarily for the control or abatement of air or water pollution shall file an application with the commissioner of revenue. The equipment or device shall meet standards, rules, or criteria prescribed by the Minnesota pollution control agency, and must be installed or operated in accordance with a permit or order issued by that agency. The Minnesota pollution control agency shall upon request of the commissioner furnish information or advice to the commissioner. On determining that property qualifies for exemption, the commissioner shall issue an order exempting the property from taxation. The 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.

(10) Wetlands. For purposes of this subdivision, "wetlands" means (1) land described in section 105.37, subdivision 15, or (2) land which is mostly under water, produces little if any income, and has no use except for wildlife or water conservation purposes, provided it is preserved in its natural condition and drainage of it would be legal, feasible, and economically practical for the production of livestock, dairy animals, poultry, fruit, vegetables, forage and grains, except wild rice. "Wetlands" shall include adjacent land which is not suitable for agricultural purposes due to the presence of the wetlands. "Wetlands" shall not include woody swamps containing shrubs or trees, wet meadows, meandered water, streams, rivers, and floodplains or river bottoms. Exemption of wetlands from taxation pursuant to this section shall not grant the public any additional or greater right of access to the wetlands or diminish any right of ownership to the wetlands.

(11) Native prairie. The commissioner of the department of natural resources shall determine lands in the state which are native prairie and shall notify the county assessor of each county in which the lands are located. Pasture land used for livestock grazing purposes shall not be considered native prairie for the purposes of this clause and section 273.116. Upon receipt of an application for the exemption and credit provided in this clause and section 273.116 for lands for which the assessor has no determination from the commissioner of natural resources, the assessor shall refer the application to the commissioner of natural resources who shall determine within 30 days whether the land is native prairie and notify the county assessor of the decision. Exemption of native prairie pursuant to this clause shall not grant the public any additional or greater right of access to the native prairie or diminish any right of ownership to it.

(12) Property used in a continuous program to provide emergency shelter for

victims of domestic abuse, provided the organization that owns and sponsors the shelter is exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, as amended through December 31, 1986, notwithstanding the fact that the sponsoring organization receives funding under section 8 of the United States Housing Act of 1937, as amended.

(13) If approved by the governing body of the municipality in which the property is located, property not exceeding one acre which is owned and operated by any senior citizen group or association of groups that in general limits membership to persons age 55 or older and is organized and operated exclusively for pleasure, recreation, and other nonprofit purposes, no part of the net earnings of which inures to the benefit of any private shareholders; provided the property is used primarily as a clubhouse, meeting facility, or recreational facility by the group or association and the property is not used for residential purposes on either a temporary or permanent basis.

(14) To the extent provided by section 295.44, real and personal property used or to be used primarily for the production of hydroelectric or hydromechanical power on a site owned by the state or a local governmental unit which is developed and operated pursuant to the provisions of section 105.482, subdivisions 1, 8, and 9.

(15) If approved by the governing body of the municipality in which the property is located, and if construction is commenced after June 30, 1983:

(a) a "direct satellite broadcasting facility" operated by a corporation licensed by the federal communications commission to provide direct satellite broadcasting services using direct broadcast satellites operating in the 12-ghz. band; and

(b) a "fixed satellite regional or national program service facility" operated by a corporation licensed by the federal communications commission to provide fixed satellite-transmitted regularly scheduled broadcasting services using satellites operating in the 6-ghz. band.

An exemption provided by paragraph (15) shall apply for a period not to exceed five years. When the facility no longer qualifies for exemption, it shall be placed on the assessment rolls as provided in subdivision 4. Before approving a tax exemption pursuant to this paragraph, the governing body of the municipality shall provide an opportunity to the members of the county board of commissioners of the county in which the facility is proposed to be located and the members of the school board of the school district in which the facility is proposed to be located to meet with the governing body. The governing body shall present to the members of those boards its estimate of the fiscal impact of the proposed property tax exemption. The tax exemption shall not be approved by the governing body until the county board of commissioners has presented its written comment on the proposal to the governing body, or 30 days has passed from the date of the transmittal by the governing body to the board of the information on the fiscal impact, whichever occurs first.

(16) Real and personal property owned and operated by a private, nonprofit corporation exempt from federal income taxation pursuant to United States Code, title 26, section 501(c)(3), primarily used in the generation and distribution of hot water for heating buildings and structures.

(17) Notwithstanding section 273.19, state lands that are leased from the department of natural resources under section 92.46.

(18) Electric power distribution lines and their attachments and appurtenances, that are used primarily for supplying electricity to farmers at retail.

(19) Transitional housing facilities. "Transitional housing facility" means a facility that meets the following requirements. (i) It provides temporary housing to parents and children who are receiving AFDC or parents of children who are temporarily in foster care. (ii) It has the purpose of reuniting families and enabling parents to advance their education, get job training, or become employed in jobs that provide a living wage. (iii) It provides support services such as child care, work readiness training, and career development counseling; and a self-sufficiency program with periodic monitoring of each resident's progress in completing the program's goals. (iv) It provides services to

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a resident of the facility for at least six months but no longer than one year, except residents enrolled in an educational or vocational institution or job training program. These residents may receive services during the time they are enrolled but in no event longer than four years. (v) It is sponsored by an organization that has received a grant under section 256.7365 for the biennium ending June 30, 1989, for the purposes of providing the services in items (i) to (iv). (vi) It is sponsored by an organization that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986, as amended through December 31, 1987. This exemption applies notwithstanding the fact that the sponsoring organization receives financing by a direct federal loan or federally insured loan or a loan made by the Minnesota housing finance agency under the provisions of either Title II of the National Housing Act or the Minnesota housing finance agency law of 1971 or rules promulgated by the agency pursuant to it, and notwithstanding the fact that the sponsoring organization receives funding under Section 8 of the United States Housing Act of 1937, as amended.

Subd. 1a. The exemptions granted by subdivision 1 are subject to the limits contained in the other subdivisions of this section, section 272.025, or 273.13, subdivision 25, paragraph (c), clause (1) or (2), or paragraph (d), clause (2).

Subd. 2. Property owned, leased or used by any public elementary or secondary school district for a home, residence or lodging house for any teacher, instructor, or administrator, and any property owned by any public school district which is leased to any person or organization for a nonpublic purpose for one year or more pursuant to section 123.36, subdivision 10, shall not be included in the exemption provided in subdivision 1.

Subd. 3. Property owned or leased by, or loaned to, a hospital and used principally by such hospital as a recreational or rest area for employees, administrators, or medical personnel shall not be included in the exemption provided in subdivision 1.

Subd. 4. Any property exempt from taxation on January 2 of any year which, due to sale or other reason, loses its exemption prior to October 1 of any year, shall be placed on the current assessment rolls for that year.

The valuation shall be determined with respect to its value on January 2 of such year. The classification shall be based upon the use to which the property was put by the purchaser, or in the event the purchaser has not utilized the property by October 1, the intended use of the property; determined by the county assessor, based upon all relevant facts.

Subd. 5. The holding of property by a political subdivision of the state for later resale for economic development purposes shall be considered a public purpose in accordance with subdivision 1, clause (7) for a period not to exceed eight years. The holding of property by a political subdivision of the state for later resale (1) which is purchased or held for housing purposes, or (2) which meets the conditions described in section 469.174, subdivision 10, shall be considered a public purpose in accordance with subdivision 1, clause (7). The governing body of the political subdivision which acquires property which is subject to this subdivision shall after the purchase of the property certify to the city or county assessor whether the property is held for economic development purposes or housing purposes, or whether it meets the conditions of section 469.174, subdivision 10. If the property is acquired for economic development purposes and buildings or other improvements are constructed after acquisition of the property, and if more than one-half of the floor space of the buildings or improvements which is available for lease to or use by a private individual, corporation, or other entity is leased to or otherwise used by a private individual, corporation, or other entity the provisions of this subdivision shall not apply to the property. This subdivision shall not create an exemption from section 272.01, subdivision 2; 272.68; 273.19; or 469.040, subdivision 3; or other provision of law providing for the taxation of or for payments in lieu of taxes for publicly held property which is leased, loaned, or otherwise made available and used by a private person.

Subd. 6. Notwithstanding the provisions of subdivision 5, real and personal property used or to be used primarily for the production of hydroelectric or hydrome-

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chanical power and leased from the state or a local governmental unit pursuant to section 105.482, subdivisions 1, 8, and 9 may be exempt from taxation or payments in lieu of taxes.

The exemption from taxation or payments in lieu of taxes provided by this subdivision does not apply to hydroelectric or hydromechanical facilities operated at any time between January 1, 1980 and January 1, 1984.

History: (1975, 1976) *RL 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; 1965 c 514 s 1; Ex1967 c 32 art 4 s 2, art 10 s 1; 1969 c 1064 s 1; 1971 c 25 s 55; 1971 c 570 s 1,2; 1971 c 790 s 1; 1971 c 794 s 3; 1971 c 821 s 1; Ex1971 c 31 art 22 s 3; 1973 c 123 art 5 s 7; 1973 c 582 s 3; 1973 c 650 art 24 s 1; 1974 c 316 s 1; 1974 c 545 s 1; 1975 c 199 s 2; 1975 c 352 s 1; 1979 c 303 art 2 s 5,6; art 7 s 12; 1980 c 432 s 1; 1980 c 564 art 13 s 1; 1980 c 607 art 2 s 6; 1981 c 251 s 1; 1981 c 309 s 1; 1Sp1981 c 1 art 8 s 3; art 10 s 5; 1982 c 523 art 27 s 4; 1983 c 213 s 10; 1983 c 342 art 2 s 2; art 9 s 1; 1984 c 502 art 3 s 4,5; 1984 c 548 s 1,2; 1984 c 593 s 1-4; 1984 c 655 art 1 s 45; 1985 c 248 s 70; 1985 c 300 s 4; 1Sp1985 c 14 art 3 s 3; art 4 s 30,31; art 17 s 2; 1986 c 444; 1987 c 268 art 6 s 6,7; art 8 s 3; 1987 c 291 s 205; 1988 c 719 art 6 s 3*

NOTE: The amendments to subdivision 1 by Laws 1985, chapter 300, section 4 and Laws 1985, First Special Session chapter 14, article 3, section 3 is effective beginning with taxes assessed in 1989 and payable in 1990 and thereafter. See Laws 1985, First Special Session chapter 14, article 3, section 18, as amended by Laws 1987, chapter 268, article 11, section 10.

NOTE: The reference to section 272.03, subdivision 1, paragraph (d) contained in subdivision 1, clause (8), is effective beginning with taxes assessed in 1989, payable in 1990 and thereafter. See Laws 1985, First Special Session chapter 14, article 3, section 18, as amended by Laws 1987, chapter 268, article 11, section 10.

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.

History: 1947 c 330 s 1

272.022 [Repealed, 1983 c 222 s 45]

272.023 [Repealed, 1983 c 222 s 45]

272.024 [Repealed, 1983 c 222 s 45]

272.025 FILING REQUIREMENT.

Subdivision 1. Except as provided in subdivision 3, a taxpayer claiming an exemption from taxation on property described in section 272.02, subdivision 1, clauses (1) to (7), except churches and houses of worship and property solely used for educational purposes by academies, colleges, universities or seminaries of learning and property owned by the state of Minnesota or any political subdivision thereof, shall file a statement of exemption with the assessor of the assessment district in which the property is located on or before February 15 of each year for which the taxpayer claims an exemption. In case of sickness, absence or other disability or for good cause, the assessor may extend the time for filing the statement of exemption for a period not to exceed 60 days. The commissioner of revenue shall prescribe the form and contents of the statement of exemption.

Subd. 2. Upon the written request of the assessor, the taxpayer filing a statement of exemption shall make available to the assessor all books and records relating to the ownership or use of property which are reasonably necessary to verify that the property qualifies for exemption.

Subd. 3. Any taxpayer who has filed the statement required by subdivision 1 more than 12 months prior to February 1, 1983, or February 1 of each third year after 1983,

shall file a statement by February 1, 1983, and by February 1 of each third year thereafter.

Subd. 4. No property subject to the requirements of this section shall be exempt from taxation under section 272.02 if the taxpayer claiming the exemption knowingly violates any of the provisions of this section.

History: 1975 c 352 s 2; 1Sp1981 c 1 art 8 s 4; 1986 c 444

272.026 TAX STATUS OF PROPERTY MANAGED BY A HOUSING REDEVELOPMENT AUTHORITY OR PUBLIC HOUSING AGENCY.

Any property that is under the direct management and control of, but is not owned by, a housing redevelopment authority or public housing agency, and is used in a manner authorized and contemplated by sections 469.001 to 469.047, and for which the authority or agency is eligible for assistance payments under federal law, is public property used for essential public and governmental purposes, and the property and the authority or agency is exempt from all taxes and special assessments of the city, the county, the state, or any political subdivision of the state in the same manner as property referred to in section 469.040, subdivision 1. Payments in lieu of taxes for the property shall remain as provided in section 272.68 or 469.040, subdivision 3.

History: 1Sp1985 c 14 art 8 s 10; 1987 c 291 s 206

272.03 DEFINITIONS.

Subdivision 1. **Real property.** (a) For the purposes of taxation, "real property" includes the land itself, rails, ties, and other track materials annexed to the land, and all buildings, structures, and improvements or other fixtures on it, bridges of bridge companies, and all rights and privileges belonging or appertaining to the land, and all mines, minerals, quarries, fossils, and trees on or under it.

(b) A building or structure shall include the building or structure itself, together with all improvements or fixtures annexed to the building or structure, which are integrated with and of permanent benefit to the building or structure, regardless of the present use of the building, and which cannot be removed without substantial damage to itself or to the building or structure.

(c) (i) The term "real property" shall not include tools, implements, machinery, and equipment attached to or installed in real property for use in the business or production activity conducted thereon, regardless of size, weight or method of attachment.

(ii) The exclusion provided in clause (i) shall not apply to machinery and equipment includable as real estate by paragraphs (a) and (b) even though such machinery and equipment is used in the business or production activity conducted on the real property if and to the extent such business or production activity consists of furnishing services or products to other buildings or structures which are subject to taxation under this chapter.

(iii) The exclusion provided in clause (i) does not apply to the exterior shell of a structure which constitutes walls, ceilings, roofs, or floors if the shell of the structure has structural, insulation, or temperature control functions or provides protection from the elements. Such an exterior shell is included in the definition of real property even if it also has special functions distinct from that of a building.

(d) The term real property does not include tools, implements, machinery, equipment, poles, lines, cables, wires, conduit, and station connections which are part of a telephone communications system, regardless of attachment to or installation in real property and regardless of size, weight, or method of attachment or installation.

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 nursery operators, 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, conduits, poles, and wires of street railway, plank road, gravel road, and turnpike 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;

(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, city, or ward, as the case may be.

Subd. 8. Market value. "Market 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 a private sale or an auction sale, if it is determined by the assessor that the price from the auction sale represents an arms length transaction. The price obtained at a forced sale shall not be considered.

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

Subd. 10. Merchant. "Merchant" includes every person who owns, or possesses or controls 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 the person 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.

Subd. 12. [Repealed, 1971 c 427 s 26]

History: (1977, 1979, 1980, 1981) *RL s 796, 797, 798, 799; 1939 c 127; 1947 c 325 s 1; Ex1967 c 32 art 7 s 1,2; Ex1971 c 31 art 17 s 1; 1973 c 123 art 5 s 7; 1973 c 650 art 24 s 2; 1974 c 545 s 2; 1983 c 222 s 5; 1983 c 342 art 2 s 3; 1984 c 593 s 5,6; 1Sp1985 c 14 art 3 s 4; 1986 c 444*

NOTE: Subdivision 1, paragraph (d), as amended by Laws 1985, First Special Session chapter 14, article 3, section

4 is effective beginning with taxes assessed in 1989 and payable in 1990 and thereafter. See Laws 1985, First Special Session chapter 14, article 3, section 18, as amended by Laws 1987, chapter 268, article 11, action 10.

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.

History: 1947 c 325 s 2

272.039 LEGISLATIVE FINDINGS AND CONCLUSIONS RELATED TO THE TAXATION OF MINERALS OWNED SEPARATELY FROM THE SURFACE.

The legislature finds, for the reasons stated below, that a class of real property has been created which, although not exempt from taxation, is not assessed for tax purposes and does not, therefore, contribute anything toward the cost of supporting the governments which protect and preserve the continued existence of the property. These reasons are as follows: (1) In the case of *Washburn v. Gregory*, 1914, 125 Minn. 491, 147 N.W. 706, the Minnesota Supreme Court determined that where mineral interests are owned separately from the surface interests in real estate, the mineral interest is a separate interest in land, separately taxable, and does not forfeit if the overlying surface interest forfeits for nonpayment of taxes due on the surface interest; (2) Since this 1914 decision, mineral interests owned separately from the surface have been valued and assessed for tax purposes, as a practical matter, only if the value of the minerals has been determined through drilling and drill core analysis; and (3) The absence of any taxation of mineral interests owned separately from the surface, except where drilling analysis is available, has encouraged the separation of ownership of surface and mineral estates and resulted in the creation of hundreds of thousands of acres of untaxed mineral estate lands which thus are immune from tax forfeiture. The legislature also finds that the province of Ontario in Canada, which has land ownership patterns and mineral characteristics similar to that of Minnesota, has imposed a tax of \$.50 an acre on minerals owned separately from the surface since 1968, and \$.10 an acre before that. The legislature further finds that the identification of separately owned mineral interests by taxing authorities requires title searches which are extremely burdensome and, where no public tract index is available, prohibitively expensive. This result is caused in part by the decision in *Wichelman v. Messner*, 1957, 250 Minn. 88, 83 N.W. (2d) 800, where the so called "40 year law" was held inapplicable to mineral interests owned separately from surface interests. On the basis of the above findings, and for the purpose of requiring mineral interests owned separately from surface interests to contribute to the cost of government at a time when other interests in real property are heavily burdened with real property taxes, the legislature concludes that the taxation of severed mineral interests as provided in section 273.165, subdivision 1 is necessary and in the public interest, and provides fair taxation of a class of real property which has escaped taxation for many years. The legislature further concludes that such a tax is not prohibited by Minnesota Constitution, article 10, section 2. The legislature concludes finally that the amendments and repeals made by Laws 1973, chapter 650 to sections 93.52 to 93.58, are necessary to provide adequate identification of mineral interests owned separately from the surface and to prevent the continued escape from taxation of obscure and fractionalized severed mineral interests.

History: 1973 c 650 art 20 s 1; 1976 c 2 s 172; 1Sp1985 c 14 art 4 s 32

272.04 MINERAL, GAS, COAL, AND OIL OWNED APART FROM LAND; SPACE ABOVE AND BELOW SURFACE.

Subdivision 1. 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

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interests in such real estate, including but not limited to the taxation provided in section 273.165, subdivision 1, 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.

Subd. 2. When the right to use the air space above or subsurface area below any real estate is conveyed by an owner to another person, partnership or corporation, such right shall constitute a separate interest in real estate which may be assessed and taxed separately from other rights in such real estate. All laws for the enforcement of taxes on real estate shall apply to such rights.

Subd. 3. When the right to use air space above or subsurface area below real estate is granted by a lease for a term of three or more years, by the state or an agency or subdivision thereof, by an institution whose property is exempt from taxation, or by a taxpayer whose property is not taxed in the same manner as other property, such right to use air space or subsurface area shall constitute an interest in real estate which may be assessed and taxed separately, notwithstanding any law to the contrary. All laws for the enforcement of taxes on real estate shall apply to such leased property.

History: (1978) 1905 c 161 s 1; 1967 c 214 s 4; 1973 c 650 art 20 s 2; 1Sp1985 c 14 art 4 s 33

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 as other interests in real estate are sold for taxes.

History: (1978-1) 1925 c 170

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 nonpayment 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.

History: (1982) RL s 800

272.07 [Repealed, 1965 c 45 s 73]

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 60 days, it shall draw interest at the rate of 12 percent per annum from the expiration of that period of 60 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.

History: (2200, 2202) 1907 c 82 s 1,3; 1978 c 767 s 6

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.

History: (2202-1) 1925 c 386

272.10 RIGHT TO ASSESS AND COLLECT; LIMITATION.

Except as hereinafter 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.

History: (2206) RL s 980; 1939 c 423 s 1

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 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.

History: (2208) RL s 982

272.115 CERTIFICATE OF VALUE; FILING.

Subdivision 1. Whenever any real estate is sold on or after January 1, 1978 for a consideration in excess of \$1,000, whether by warranty deed, quitclaim deed, contract for deed or any other method of sale, the grantor, grantee or the legal agent of either shall file a certificate of value with the county auditor in the county in which the property is located. Value shall, in the case of any deed not a gift, be the amount of the full actual consideration thereof, paid or to be paid, including the amount of any lien or liens assumed. The certificate of value shall include the classification to which the property belongs for the purpose of determining the fair market value of the property. The certificate shall include financing terms and conditions of the sale which are necessary to determine the actual, present value of the sale price for purposes of the sales ratio study. The commissioner of revenue shall promulgate administrative rules specifying the financing terms and conditions which must be included on the certificate.

Subd. 2. The certificate of value shall require such facts and information as may be determined by the commissioner to be reasonably necessary in the administration of the state education aid formulas. The form of the certificate of value shall be prescribed by the department of revenue which shall provide an adequate supply of forms to each county auditor.

Subd. 3. The county auditor shall transmit two true copies of the certificate of value to the assessor who shall insert the most recent market value and when available, the year of original construction of each parcel of property on both copies and shall transmit one copy to the department of revenue. Upon the request of a city council located within the county, a copy of each certificate of value for property located in that city shall be made available to the governing body of the city.

Subd. 4. No real estate sold on or after January 1, 1978, for which a certificate

of value is required pursuant to subdivision 1 shall be classified as a homestead, unless a certificate of value has been filed with the county auditor in accordance with this section.

This subdivision shall apply to any real estate taxes that are payable the year or years following the sale of the property.

History: 1977 c 423 art 4 s 2; 1978 c 567 s 1,2; 1979 c 334 art 1 s 25; 1983 c 342 art 2 s 4; 1Sp1985 c 14 art 4 s 34; 1986 c 444; 1987 c 268 art 6 s 8; art 7 s 26; 1988 c 719 art 5 s 6

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, or a survey required pursuant to section 508.47, is presented to the county auditor for transfer, the auditor shall ascertain from the records if there be taxes delinquent upon the land described therein, or if it has been sold for taxes. If there are taxes delinquent, the auditor shall certify to the same; and upon payment of such taxes, or in case no taxes are delinquent, shall transfer the land upon the books of the auditor's office, and note upon the instrument, over official signature, the words, "no delinquent taxes 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 county recorder 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, deeds of distribution made by a personal representative in probate proceedings, decrees and judgments, receivers receipts, patents, and copies of town or statutory city plats, in case the original plat filed in the office of the county recorder 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. Any instrument amending or restating the declarations, bylaws, or other enabling documents governing homeowners associations of condominiums, townhouses, and other planned unit developments may be recorded without the auditor's certificate.

A deed of distribution made by a personal representative in a probate proceeding, a decree, or a judgment that conveys land shall be presented to the county auditor, who shall transfer the land upon the books of the auditor's office and note upon the instrument, over official signature, the words, "transfer entered", and the instrument may then be recorded. A decree or judgment that affects title to land but does not convey land may be recorded without presentation to the auditor.

A violation of this section by the county recorder or the registrar of titles shall be a gross misdemeanor, and, in addition to the punishment therefor, the recorder or registrar 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. Delinquent taxes are those taxes deemed delinquent under section 279.02.

History: (2211, 2211-1) RL 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; 1971 c 63 s 1; 1973 c 123 art 5 s 7; 1976 c 181 s 2; 1977 c 263 s 1; 1979 c 9 s 1; 1984 c 566 s 1; 1986 c 444

272.121 CURRENT TAX ON DIVIDED PARCELS.

Subdivision 1. Certification of payment. Except as provided in subdivision 2, if a deed or other instrument conveys a parcel of land that is less than a whole parcel of land as described in the current tax list, the county auditor shall not transfer or divide the land in the auditor's official records, and the county recorder shall not file and record the instrument, unless the instrument of conveyance contains a certification by the county treasurer that the taxes due in the current tax year for the whole parcel have been paid. This certification is in addition to the certification for delinquent tax required by section 272.12.

Subd. 2. Exceptions. No certification of current tax paid is required when the land is being conveyed to the federal government, the state, or a home rule charter or statutory city or any other political subdivision, or for any sheriff's or referee's certificate of sale or other instrument if a certification of delinquent tax for the instrument is not required under section 272.12.

History: *1987 c 268 art 7 s 27; 1988 c 719 art 6 s 4*

NOTE: This section was also amended by Laws 1988, chapter 698, section 5, to read as follows:

"272.121 **Current tax on divided parcels.**

Subdivision 1. Certification of payment. Except as provided in subdivision 2, if a deed or other instrument conveys a parcel of land that is less than a whole parcel of land as described in the current tax list, the county auditor shall not transfer or divide the land in the auditor's official records, and the county recorder shall not file and record the instrument, unless the instrument of conveyance contains a certification by the county treasurer that the taxes due in the current tax year for the whole parcel have been paid. This certification is in addition to the certification for delinquent tax required by section 272.12.

Subd. 2. Exceptions. No certification of current tax paid is required when the parcel is being conveyed to a governmental body or for any sheriff's or referee's certificate of sale or other instrument if a certification of delinquent tax for the instrument is not required under section 272.12. For purposes of this section, "governmental body" means the state, an agency of the state, a county, a home rule charter city, a statutory city, and a town."

272.13 [Repealed, 1971 c 63 s 4]

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 delinquent thereon, according to the records of the county auditor the county auditor shall endorse a certificate thereon, as prescribed in section 272.12. Delinquent taxes are those taxes deemed delinquent under section 279.02.

History: *(2213) RL s 987; 1971 c 63 s 2; 1986 c 444*

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, the attorney shall examine such deed and abstract, upon tender of a fee of \$5 therefor. On finding 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, the attorney shall so certify upon the deed; and thereupon the county recorder shall record it, if otherwise entitled to record, notwithstanding that there are unpaid taxes or assessments upon such land.

History: *(2214) RL s 988; 1976 c 181 s 2; 1986 c 444*

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 gross tax capacity to be transferred therewith; but, if the seller and purchaser do not so agree, the county auditor shall make such division

of the gross tax capacity as may appear to the auditor just. If the county auditor is satisfied that the proportion of the gross tax capacity 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, the auditor may refuse to make such transfer; and, when any such transfer has already been procured by fraudulent agreement, the auditor 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.

History: (2215) *RL s 989; 1986 c 444; 1988 c 719 art 5 s 84*

272.161 DETERMINATION OF GROSS TAX CAPACITY OF SPECIFIC PART OF LAND TRANSFERRED.

In the event the seller and the purchaser fail to file the agreement as prescribed by section 272.16, the county auditor of any county may, before making a transfer of a specific part of any tract assessed, request the county assessor to determine the amount of gross tax capacity to be transferred therewith. The gross tax capacity 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.

History: 1949 c 619 s 1; Ex1967 c 32 art 8 s 2; 1988 c 719 art 5 s 84

272.162 RESTRICTIONS ON TRANSFERS OF SPECIFIC PARTS.

Subdivision 1. Conditions restricting transfer. When a deed or other instrument conveying a parcel of land is presented to the county auditor for transfer or division under sections 272.12, 272.16, and 272.161, the auditor shall not transfer or divide the land or its gross tax capacity in the official records and shall not certify the instrument as provided in section 272.12, if:

- (a) The land conveyed is less than a whole parcel of land as charged in the tax lists;
- (b) The part conveyed appears within the area of application of municipal subdivision regulations adopted and filed under section 462.36, subdivision 1; and
- (c) The part conveyed is part of or constitutes a subdivision as defined in section 462.352, subdivision 12.

Subd. 2. Conditions allowing transfer. Notwithstanding the provisions of subdivision 1, the county auditor may transfer or divide the land and its gross tax capacity and may certify the instrument if the instrument contains a certification by the clerk of the municipality:

- (a) that the municipality's subdivision regulations do not apply;
- (b) that the subdivision has been approved by the governing body of the municipality; or
- (c) that the restrictions on the division of taxes and filing and recording have been waived by resolution of the governing body of the municipality in the particular case because compliance would create an unnecessary hardship and failure to comply would not interfere with the purpose of the regulations.

If any of the conditions for certification by the municipality as provided in this subdivision exist and the municipality does not certify that they exist within 24 hours after the instrument of conveyance has been presented to the clerk of the municipality, the provisions of subdivision 1 do not apply.

If an unexecuted instrument is presented to the municipality and any of the conditions for certification by the municipality as provided in this subdivision exist, the unexecuted instrument must be certified by the clerk of the municipality.

Subd. 3. Applicability of restrictions. This section does not apply to the exceptions set forth in section 272.12.

This section applies only to land within municipalities which choose to be governed by its provisions. A municipality may choose to have this section apply to the

property within its boundaries by filing a certified copy of a resolution of its governing body making that choice with the auditor and recorder of the county in which it is located.

History: 1982 c 564 s 1; 1983 c 239 s 1,2; 1986 c 444; 1988 c 719 art 5 s 84

272.17 LIST OF CERTIFICATES OF SALE FILED WITH AUDITOR.

On February first of each year, the county recorder and registrar of titles shall make out from the 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. The county auditor shall thereupon make the proper entries upon the transfer records and tax lists to conform with the list so filed.

History: (2216) RL s 990; 1976 c 181 s 2; 1979 c 9 s 2; 1986 c 444

272.18 [Repealed, 1979 c 9 s 3]

272.19 PLATTING 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 certified 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 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 statutory city, adjacent to any city of the first class, and such city 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 county recorder, if practicable; but, if not practicable, the county surveyor, or if such lands are within the limits of any incorporated city or statutory city adjacent to a city of the first class, the registered land surveyor, if one is maintained by such city, shall make and certify the necessary survey and plat, which the county auditor shall file for record with the county recorder, and a duplicate thereof shall be filed in the auditor's 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 the certificate, endorsed upon the plat, the extent of such variation and the action taken by the surveyor 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 county recorder and a duplicate thereof shall be filed in the auditor's 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 instrument of conveyance, the registered land surveyor shall note such variation on the plat and shall state in the certificate, endorsed upon the plat, the extent of such variation and the action taken by the surveyor 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 certified 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 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.

History: (2219) RL s 991; 1911 c 32 s 1; 1935 c 21; 1947 c 494 s 1; 1973 c 123 art 5 s 7; 1976 c 181 s 2; 1978 c 674 s 60; 1986 c 444

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.

History: 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 the auditor shall enter the description of the land as described in the instrument of conveyance of record in the office of the county recorder 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 shall enter the code number assigned to said parcel of land.

History: 1951 c 638 s 2; 1957 c 371 s 2; 1976 c 181 s 2; 1986 c 444

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, 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 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 county recorder. 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. The auditor 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 county recorder."

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

"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 county recorder."

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

"Revised Description No. 1 of the NE 1/4 of NE 1/4, Section 1, Township 55, Range 25, as described in Deed Book 83, Page 10, in the office of the county recorder."

"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."

History: 1951 c 638 s 3; 1957 c 371 s 3; 1961 c 721 s 1; 1973 c 123 art 5 s 7; 1976 c 181 s 2; 1986 c 444

272.194 NOTICES.

Immediately after a parcel of land has been coded under the county code system, the county auditor shall give notice by certified mail, except in cases where the owner acknowledges in writing having 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 county recorder 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 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 certified mail, as hereinbefore provided, may note upon said instrument, over 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.)"

History: 1951 c 638 s 4; 1957 c 371 s 4; 1976 c 181 s 2; 1978 c 674 s 60; 1986 c 444

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.

History: 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 county recorder, 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 county recorder, 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 county recorder.

History: 1951 c 638 s 6; 1961 c 721 s 2; 1976 c 181 s 2

272.20 RAILROAD LANDS BECOMING TAXABLE; LISTS OF LANDS REVERTING TO RAILROADS.

The commissioner of revenue shall annually compile a list of railroad operating property which is sold or otherwise becomes nonoperating property. On or before December 15 in each year the commissioner shall certify the lands for taxation to the auditors of the counties in which such lands lie. At the same time the commissioner shall obtain lists of lands reverting to and being used as operating property by the railroad companies 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 revenue December 1 in each year, and at other times when the commissioner requires. All forfeited lands not so reported shall be held for all taxes accruing thereon.

History: (2220) RL s 992; 1927 c 404 s 1; 1943 c 564 s 1; 1965 c 624 s 6; 1973 c 582 s 3; 1984 c 593 s 7; 1986 c 444

272.21 RAILROAD LANDS; SALE.

When a railroad company owning lands granted to it to aid in the building of its road and taxed as railroad operating property, sells, assigns, transfers, or disposes of any estate, right, title, or interest in the land, such right, title, estate, or interest shall become taxable in the same manner as comparable property, 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."

History: (2221) RL s 993; 1984 c 593 s 8

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.

History: (2222) *RL s 994*

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.

History: (2223) *RL s 995*

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 commissioner of finance, 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.

History: (2224) *RL s 996; 1973 c 492 s 14*

272.25 [Repealed, 1965 c 45 s 73]

272.26 [Repealed, 1965 c 45 s 73]

272.27 [Repealed, 1965 c 45 s 73]

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.

History: (2228) *RL s 1000*

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 the governor by competent evidence that such officer has been guilty of malfeasance or nonfeasance in the performance of official duties; first giving to such officer a copy of the charges, and an opportunity to be heard in defense against them. The governor may suspend any such officer against whom such charges have been preferred pending investigation thereof, when, in the governor's 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.

History: (2229) *RL s 1001; 1986 c 444*

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 the officer, to be paid from the county revenue fund.

History: (2230) RL s 1002; 1986 c 444

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 January 2 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.

History: (2191) RL s 975; 1967 c 578 s 1

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 prior to November 18, 1958.

History: (2192, 2193) 1911 c 120 s 1,2; 1984 c 593 s 9

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.

History: (2194) 1913 c 202 s 1

272.34 [Repealed, 1984 c 593 s 46]

272.35 [Repealed, 1984 c 593 s 46]

272.36 [Repealed, 1984 c 593 s 46]

272.37 APPLICATION.

Sections 272.33 to 272.37 shall also apply to cities having home rule charters

adopted prior to November 18, 1958 and having a population of over 50,000 at any time after January 1, 1913.

History: (2198) 1913 c 202 s 5; 1984 c 593 s 10

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 topsoil 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 commissioner of finance or the county auditor has reason to believe that any such structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil 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 topsoil 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, minerals, sand, gravel, peat, subsoil, or topsoil 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, on finding it 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 topsoil 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 topsoil under such agreements with the county auditor shall not be construed to be in violation of this section.

History: (2203) RL s 977; 1931 c 333 s 1; 1941 c 397 s 1; 1973 c 492 s 14; 1986 c 444

272.39 STRUCTURES, TIMBER, OR MINERALS MAY BE SEIZED.

Any structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil 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 commissioner of finance, 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 topsoil, if known, and, if unknown, shall be deposited in the county treasury subject to the right of the owner.

History: (2204) RL s 978; 1931 c 333 s 2; 1941 c 397 s 2; 1973 c 492 s 14

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.

History: (2205) RL s 979; 1941 c 397 s 3

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 the auditor 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.

History: (2205-1, 2205-2) 1925 c 207 s 1,2; 1986 c 444

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.

History: (2205-3) 1925 c 207 s 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.

History: (2207) RL s 981

272.435 NOTICE OF TAX PAYMENTS TO MORTGAGORS AND CONTRACT VENDEES.

A mortgagee or a vendor on a contract for the conveyance of real property who pays all or any portion of taxes levied upon real property in this state with moneys supplied for that purpose by the mortgagor or contract vendee shall notify the mortgagor or contract vendee in writing each year during the term of the mortgage or contract of the final annual payment of property taxes payable that year within 90 days after such payment and shall enclose with the notice a copy of the statement for such taxes or a statement containing the same information appearing on such tax statement. Where the tax statements are not provided to the mortgagee or the contract vendor, the county shall send out a copy of the statement to the mortgagor or contract vendee.

History: 1971 c 684 s 1

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.

History: (2209) RL s 983

272.45 TAXES PAID BY TENANT OR OTHER PERSON BECOME LIEN, UPON NOTICE FILED WITH COUNTY RECORDER.

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 may retain the same from any rent due or accruing from the person to such owner or lessor for land on which such tax is so paid. Any such person making such payment may file with the county recorder 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 county recorder shall record such notice in the book of miscellaneous records. Upon the payment of any such lien, the person filing such notice shall satisfy the same of record.

History: (2210) RL s 984; 1976 c 181 s 2; 1986 c 444

272.46 AUDITOR TO FURNISH STATEMENT OF TAX LIENS AND TAX SALES; FEES; APPLICATION.

Subdivision 1. Certification of tax liens. The county auditor, upon written application of any person, shall make search of the records of the auditor's 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 the auditor's hand and official seal, 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 charge a fee not to exceed \$5 for each lot or tract of land described in the certificate. The amount of the fee will be established by the county board on or before July 1 of each year. 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, 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.

Subd. 2. Auditor to combine legal descriptions; exceptions. The county auditor, upon written application of any person, shall for property tax purposes only, combine legal descriptions, as defined in section 272.195, of contiguous parcels to which the applicants hold title.

The county auditor shall not be required to combine legal descriptions over section lines in the following situations: when the parcels to be combined are located in different school districts or different taxing jurisdictions or when a combination of legal descriptions would require the auditor's office to modify an existing record-keeping system.

History: (2231, 2232) 1907 c 431 s 1,2; 1921 c 409; 1963 c 553 s 1; 1973 c 123 art 5 s 7; 1976 c 248 s 1; 1Sp1981 c 1 art 8 s 5; 1982 c 523 art 19 s 1; 1983 c 222 s 6; 1986 c 444

272.47 COUNTY TREASURER, CERTIFICATE OF CURRENT TAXES; FEE.

The county treasurer, upon written application of any person, shall make search of the tax duplicates and records of the treasurer's 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 the treasurer's hand and official seal, giving the description of land, year of tax and amount, if any, and for such certificate the treasurer shall be entitled to charge the applicant a fee not to exceed \$5. The amount of the fee will be established by the county board on or before July 1 of each year. 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 the 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.

History: (2232-1) 1927 c 266 s 1; 1945 c 35 s 1; 1959 c 501 s 1; 1976 c 248 s 2; 1Sp1981 c 1 art 8 s 6; 1986 c 444

FEDERAL LIEN REGISTRATION ACT**272.479 SCOPE.**

This section and sections 272.481 to 272.487 apply only to federal tax liens and to other federal liens notices of which under any act of Congress or any regulation adopted pursuant thereto are required or permitted to be filed in the same manner as notices of federal tax liens.

History: 1979 c 37 s 1

272.48 [Repealed, 1971 c 265 s 7]

272.481 PLACE OF FILING.

(a) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed in accordance with Laws 1979, chapter 37.

(b) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the county recorder of the county in which the real property subject to the liens is situated.

(c) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) if the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state;

(2) in all other cases, in the office of the county recorder of the county where the person against whose interest the lien applies resides at the time of filing of the notice of lien.

History: 1971 c 265 s 1; 1976 c 181 s 2; 1979 c 37 s 2

272.482 EXECUTION OF NOTICES AND CERTIFICATES.

Certification of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States or a delegate, or by any official or entity of the United States responsible for filing or certifying of notice of any other lien, entitles them to be filed and no other attestation, certification, or acknowledgment is necessary.

History: 1971 c 265 s 2; 1979 c 37 s 3; 1986 c 444

272.483 DUTIES OF FILING OFFICER.

(a) If a notice of federal lien, a refiled of a notice of federal lien, or a notice of revocation of any certificate described in clause (b) is presented to a filing officer who is:

(1) the secretary of state, the secretary shall cause the notice to be marked, held, and indexed in accordance with the provisions of section 336.9-403, clause (4) of the uniform commercial code as if the notice were a financing statement within the meaning of that code; or

(2) any other officer described in section 272.481, the officer shall endorse identification thereon and the date and time of receipt and forthwith file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the file number of the lien, and the total amount appearing on the notice of lien.

(b) If a certificate of release, nonattachment, discharge, or subordination of any lien is presented to the secretary of state for filing the secretary shall:

(1) cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, but the notice of lien to which the certificate relates may not be removed from the files; and

(2) cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.

(c) If a refiled notice of federal lien referred to in clause (a) or any of the certificates or notices referred to in clause (b) is presented for filing to any other filing officer specified in section 272.481, the officer shall permanently attach the refiled notice or the certificate to the original notice of lien and enter the refiled notice or the certificate with the date of filing in any alphabetical lien index on the line where the original notice of lien is entered.

(d) Upon request of any person, the filing officer shall issue a certificate showing whether there is on file, on the date and hour stated therein, any notice of lien or certificate or notice affecting any lien filed on or after July 1, 1971, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate shall be that provided by section 336.9-407 or 357.18, subdivision 1, clause (3). Upon request, the filing officer shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of 50 cents per page.

History: 1971 c 265 s 3; 1974 c 19 s 1; 1976 c 248 s 3; 1979 c 37 s 4; 1984 c 618 s 7; 1985 c 281 s 3; 1986 c 444

272.484 FEES.

The fee for filing and indexing each notice of lien or certificate or notice affecting the lien is:

(1) for a lien, certificate of discharge or subordination, and for all other notices, including a certificate of release or nonattachment filed with the secretary of state, the fee provided by section 336.9-405;

(2) for a lien, certificate of discharge or subordination, and for all other notices, including a certificate of release or nonattachment filed with the county recorder, the fee for filing a real estate mortgage in the county where filed.

The officer shall bill the district directors of internal revenue or other appropriate federal officials on a monthly basis for fees for documents filed by them.

History: 1971 c 265 s 4; 1974 c 19 s 2; 1976 c 181 s 2; 1979 c 37 s 5

272.485 UNIFORMITY OF APPLICATION AND CONSTRUCTION.

Sections 272.481 to 272.487 shall be so applied and construed as to effectuate its

general purpose to make uniform the law with respect to the subject of sections 272.481 to 272.487 among those states which enact it.

History: 1971 c 265 s 5

272.486 SHORT TITLE.

Section 272.479 and sections 272.481 to 272.487 may be cited as the Uniform Federal Lien Registration Act.

History: 1971 c 265 s 6; 1979 c 37 s 6

272.487 TAX LIENS AND NOTICES FILED BEFORE JULY 1, 1971.

Filing officers with whom notices of federal tax liens, certificates and notices affecting such liens have been filed before July 1, 1971 shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to July 1, 1971" containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed before July 1, 1971 any certificate or notice affecting the lien shall be filed in the same office.

History: 1971 c 265 s 8

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 January 2 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 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 certified mail to all persons holding a lien or encumbrance upon any of the property of the person assessed, owned by the person at the time of the assessment, whose lien or encumbrance is filed with the county recorder 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 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 the person 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 a 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

the person 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 the person 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 personal property before any penalty, interest, or costs shall accrue for nonpayment thereof, shall constitute a default in all liens or encumbrances upon any personal property owned by the person at the time of such assessment, and shall authorize the holder of such lien or encumbrance to forthwith foreclose the same.

History: (2199-1) 1927 c 318 s 1; Ex1937 c 51 s 1; 1971 c 499 s 1; 1976 c 181 s 2; 1978 c 674 s 60; 1986 c 444

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, on learning 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 statutory city wherein the property is located.

History: (2199-2) 1927 c 318 s 2; 1945 c 292 s 1; 1973 c 123 art 5 s 7; 1986 c 444

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.

History: (2199-3) 1927 c 318 s 3

272.53 BOND FOR RELEASE OF PROPERTY.

The owner of the property at the time of the distress may elect to 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.

History: (2199-4) 1927 c 318 s 4; 1986 c 444

272.54 [Renumbered 281.321]

272.55 [Renumbered 281.322]

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272.56 [Renumbered 281.323]

272.57 [Renumbered 281.324]

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.

History: 1949 c 145 s 1-3

272.59 [Repealed, 1979 c 303 art 2 s 38]

272.61 [Repealed, 1984 c 593 s 46]

272.62 [Repealed, 1984 c 593 s 46]

272.63 [Repealed, 1984 c 593 s 46]

272.64 [Repealed, 1988 c 719 art 5 s 81]

272.65 [Repealed, 1971 c 780 s 1]

272.66 [Repealed, 1984 c 593 s 46]

272.67 DIVISION OF LAND IN CITIES INTO RURAL AND URBAN DISTRICTS.

Subdivision 1. Any city however organized, except in those counties situated in a metropolitan area as defined in Minnesota Statutes 1961, Section 473.02, Subdivision 5, which contain cities of the first class, may by ordinance adopted in the manner provided in this section divide its area into an urban service district and a rural service district, constituting separate taxing districts for the purpose of all municipal property taxes except those levied for the payment of bonds and judgments and interest thereon. In proceedings for annexation, incorporation, or consolidation being conducted pursuant to chapter 414, the Minnesota municipal board may by order divide a municipality into an urban service district and a rural service district, such districts to be designated by the board in accordance with the criteria set out in subdivision 2. Thereafter, said urban service district and rural service district may be changed in the same manner that an ordinance or amendment is changed in accordance with this section.

Subd. 2. The rural service district shall include only such unplatted lands as in the judgment of the governing body at the time of the adoption of the ordinance are rural in character, and are not developed for commercial, industrial, or urban residential purposes, and for these reasons are not benefited to the same degree as other lands by municipal services financed by general taxation. The rural service district may include lands which are not contiguous to one another. The ordinance may designate lands outside the city which, if annexed, shall be included within the rural service district. The urban service district shall include all lands within the boundaries of the

city which are not included in the rural service district. The ordinance shall determine the approximate ratio which in the judgment of the governing body exists between the benefits resulting from tax supported municipal service to parcels of land of like market value, situated in the rural service district and in the urban service district, respectively. By amendment of the ordinance this benefit ratio may be changed, and lands may be added to or removed from the rural service district; but no amendment shall be required to remove lands by the procedure provided in subdivision 5.

Subd. 3. Every ordinance and amendment introduced under subdivision 2, before final adoption, shall be published in the official newspaper of the city, with notice of the time and place of a hearing thereon which shall be held by the governing body not less than 30 days after the publication. At the hearing, which may be adjourned from time to time by public announcement to those present, the governing body shall give reasonable hearing and consideration to all objections to and comments on the ordinance or amendment, made by or on behalf of any resident or taxpayer of the city or of any outside area described in the ordinance or amendment, whether presented orally or by written communication to the municipal clerk. Objections may be addressed to the establishment or extension of the rural service district as a whole, or to the inclusion or exclusion of any specified lands, or to the benefit ratio proposed to be established by the ordinance. They may be based on the character of the lands included or excluded or on the relative nature and extent of tax supported municipal service and benefit to lands of rural and urban character.

Subd. 4. At or after the hearing the governing body shall modify the ordinance in any respect and to any extent which it considers equitable, and shall cause it to be published in the form in which it is finally adopted, and a copy mailed to each person entitled to appear at the hearing who has requested a copy at the hearing or by written notice to the clerk. Within 30 days after the publication of the ordinance or amendment, any person entitled to appear at the hearing may appeal to the district court by serving a notice upon the clerk of the city, stating the grounds for such appeal, specifying the provisions of the ordinance or amendment which are claimed to be unreasonable, and alleging the facts on the basis of which such claim is made. The notice shall be filed with the court administrator of the district court within ten days after its service. It may be filed by the appellant not only for the appellant but also on behalf of all others of the class to which the appellant belongs, as described in the notice of appeal. The clerk of the city shall furnish the appellant certified copies of all proceedings and records in the clerk's custody which are reasonably required to present the appeal. The appeal shall be placed upon the calendar of the next general term commencing more than ten days after the date of serving the notice and shall be tried in accordance with the provisions of the district court rules of civil procedure. If the appellant does not prevail upon the appeal, the costs incurred shall be taxed by the court and judgment entered therefor. All objections to the ordinance or amendment shall be deemed waived unless presented on such appeal; except that any person having any estate, right, title, or interest in or lien upon any parcel of land, who claims that any provision of the ordinance is unreasonable and that, by reason of such provision, any tax upon such parcel exceeds the amount which would be taxable thereon but for such provision, may have the validity of the claim determined by the district court in the manner provided in chapter 278, if the claimant alleges and proves to the satisfaction of the court that the claimant had no actual notice of the hearing held thereon pursuant to this section, and the claimant's rights were not adequately protected as a member of any class of persons for whom an appeal was taken pursuant to this section.

Subd. 5. Whenever any parcel of land, owned by one person or by two or more persons jointly or in common at the time of its inclusion in the rural service district, is platted, in whole or in part, and whenever application is made for a permit for the construction of a commercial, industrial, or urban residential development or improvement to be situated on such parcel or any part thereof, the board or officer approving such plat or building permit shall report this to the governing body, which shall make and enter an order transferring such parcel from the rural service district to the urban service district.

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Subd. 6. A certified copy of every ordinance, amendment, and order adopted or entered pursuant to this section shall be filed with the county auditor before it becomes effective. The amount of taxes levied each year by each city shall be certified to the county auditor in the manner now or hereafter provided by law. Taxes levied for payment of bonds and judgments and interest thereon shall continue to be spread upon all taxable property within the boundaries of the city in proportion to the gross tax capacity thereof. The remaining amount of the taxes levied each year shall be allocated by the county auditor to the urban service district and the rural service district in amounts proportionate to the current benefit ratio times the current ratio between the market values of all taxable property within the urban service district and all taxable property within the rural service district. Within each district, the amount so allocated shall be spread upon all taxable property in proportion to the gross tax capacity thereof.

Subd. 7. This section does not affect the classification of individual parcels of land for purposes of taxation under the provisions of section 273.13. No law or charter limiting the incurring of indebtedness or the levy of taxes by any city by reference to its population or the gross tax capacity of taxable property therein is amended by this section in its application to any city whose area is divided into urban and rural service districts.

Subd. 8. Notwithstanding the provisions of subdivisions 2 and 5, a rural service district established by any city may include platted parcels of land which the governing body determines to be rural in character and not developed for urban residential, commercial, or industrial purposes. Whenever any lot or portion of a platted parcel which is included in the rural service district is developed for commercial, industrial or urban residential purposes, or basic urban services such as sewer, water, or street improvements are extended to any such lot or portion, the governing body shall transfer the entire platted parcel to the urban service district. The governing body of such city shall annually review the tax ratio applicable to such platted parcels as determined under subdivision 2, and shall annually review the status of all such platted parcels to determine whether such parcels continue to qualify for inclusion in the rural service district.

History: 1965 c 712 s 1; 1971 c 569 s 1; 1971 c 778 s 1; 1973 c 123 art 5 s 7; 1975 c 271 s 6; 1975 c 339 s 8; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1988 c 719 art 5 s 84

272.68 PAYMENT OF TAXES AND ASSESSMENTS ON PROPERTY ACQUIRED BY THE STATE.

Subdivision 1. When the state or a political subdivision of the state, except the state transportation department, acquires a fee interest in property before forfeiture, by any means, provision must be made to pay all taxes, including all unpaid special assessments and future installments thereof, unpaid on the property at the date of acquisition. For the purpose of this section, the date of acquisition shall be the date on which the acquiring authority shall be entitled under law to take possession of the property except in cases of condemnation, the date of acquisition shall be the date of the filing of the petition in condemnation. Taxes which become a lien on such property after the date of acquisition and before the condemning authority is by law entitled to actually take possession thereof shall, if paid by the owner, be added to the award, and if not so paid, shall be paid by the condemning authority. Taxes lawfully levied shall not be abated. This subdivision shall not be construed to require the payment of accrued taxes and unpaid assessments on the acquired property which exceed the fair market value thereof. The state or a subdivision acquiring property may make provisions for the apportionment of the taxes and unpaid assessments if less than a complete parcel is acquired.

If such accrued taxes and unpaid assessments are not paid as hereinabove required, then the county auditor of the county in which the acquired property is located shall notify the commissioner of finance of the pertinent facts, and the commissioner of finance shall divert an amount equal to such accrued taxes and unpaid assessments from any funds which are thereafter to be distributed by the commissioner of finance

or the state treasurer to the acquiring authority, and shall pay over such diverted funds to the county treasurer of the county in which the acquired property is located in payment of such accrued taxes and unpaid assessments.

Subd. 2. Property otherwise taxable, which is acquired by subdivisions of government shall remain taxable until the acquiring authority is by law or by the terms of a purchase agreement entitled to actually take possession thereof.

Subd. 3. If the acquiring authority permits a person to occupy the property after the acquiring authority has become entitled to actual possession, the authority shall charge a reasonable rental therefor and shall pay to the county treasurer to be distributed in the same manner as property taxes 30 percent of the rental received, or such percentage as may be otherwise provided by law.

Subd. 4. When the political subdivision is a housing and redevelopment authority which has obtained the right to take possession of a property in a redevelopment project area, it may lease the property to the previous occupant for temporary use pending the relocation of the former occupant's residence or business or may relocate such former occupant in any other property owned by it in such project area. The authority may agree with the municipality to the payment of certain sums in lieu of taxes on said property during such temporary occupancy in which event the payment of the sum agreed upon shall be in lieu of taxes as provided in section 469.040 and the provisions of section 272.01, subdivision 2, and section 273.19 shall not apply to such property or to the use thereof.

History: 1969 c 745 s 1-4; 1971 c 376 s 1; 1973 c 492 s 14; 1973 c 543 s 2; 1976 c 166 s 7; 1987 c 291 s 207

272.69 LISTING LEASED PERSONAL PROPERTY; PENALTY.

Subdivision 1. Any person, firm, or corporation engaged in the business of leasing items of tangible personal property which are subject to personal property taxation shall file with the commissioner of revenue not later than February 15 of each year a listing of all items of personal property owned by the lessor and in possession of a lessee under a lease, rental purchase option, or similar type of agreement as of the January 2 immediately preceding. The listing shall be made on forms provided by the commissioner and shall contain a brief description of each item including the serial number, if any, the location thereof, the date of manufacture, and the manufacturer's list selling price. The commissioner may grant an extension of the filing date herein prescribed for good cause shown.

Subd. 2. Upon receipt of the listings required by subdivision 1, the commissioner of revenue shall compile a listing of all property thus located in each county and shall forward a copy of the listing together with other pertinent data to the county assessor of the county in which the property is, or was as of January 2, located in order to aid in the proper listing and assessment thereof.

Subd. 3. It is the intent of this section that leased personal property which is subject to personal property taxation be assessed to and the tax paid by the lessor, notwithstanding any agreement between lessor and lessee to the contrary. Any such agreement may, however, be construed as an agreement by the lessee to indemnify the lessor for the amount of personal property taxes paid. The listing required by this section shall be in lieu of any other property tax listing required by law for property required to be listed.

Subd. 4. Any person, firm, or corporation, or agent, officer, or employee thereof required by this section to file a listing of personal property who shall willfully fail to file such listing or who shall willfully or knowingly omit therefrom any item or items of personal property required to be listed is guilty of a gross misdemeanor. In addition, items omitted from a listing shall be treated as omitted property subject to the provisions of section 273.02.

History: 1969 c 1097 s 1; 1971 c 225 s 1,2; 1973 c 582 s 3

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272.70 TAXATION, GENERAL PROVISIONS

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272.70 AVAILABILITY OF ASSESSOR'S FIELD CARDS.

Upon request of the owner of a homestead, the assessor shall furnish the owner with a copy of the field card relating to the most recent appraisal of the property. The assessor may charge the owner a fee to meet the cost of furnishing the copy of the field card.

History: 1978 c 766 s 4