

**272.161 DETERMINATION OF NET 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 net tax capacity to be transferred therewith. The net 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; 1989 c 329 art 13 s 20*