

2.1 (2) combine the building PIN with its associated land PIN. When this occurs, the land
2.2 PIN is the only surviving parcel identification number, and includes both the building and
2.3 the land upon which the building is located.

2.4 Subd. 3. **Cancellation of tax forfeiture; taxation through date of cancellation.**
2.5 Notwithstanding any law to the contrary, if the county auditor of St. Louis County cancels
2.6 a certificate of forfeiture and sets aside a forfeiture in accordance with subdivision 2, the
2.7 affected building is not subject to taxation from the date of forfeiture through the date of
2.8 cancellation.

2.9 **EFFECTIVE DATE.** This section is effective the day following final enactment.