

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH SESSION

S.F. No. 2684

(SENATE AUTHORS: PEDERSON, J.)

DATE	D-PG	OFFICIAL STATUS
03/17/2014	6275	Introduction and first reading Referred to Taxes

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A bill for an act
relating to taxation; property; modifying rules for calculation of net tax capacity
for divided lands; amending Minnesota Statutes 2012, section 272.162.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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Section 1. Minnesota Statutes 2012, section 272.162, is amended to read:

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272.162 RESTRICTIONS ON TRANSFERS OF SPECIFIC PARTS.

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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
net tax capacity in the official records and shall not certify the instrument as provided in
section 272.12, if:

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(a) The land conveyed is less than a whole parcel of land as charged in the tax lists;

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(b) The part conveyed appears within the area of application of municipal
subdivision or county regulations adopted and filed under section 462.36, subdivision
1 or section 394.35; and

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(c) The part conveyed is part of or constitutes a subdivision as defined in section
394.25, subdivision 7, paragraph (a), or 462.352, subdivision 12.

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

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(a) that the municipality's or county's subdivision regulations do not apply;

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(b) that the subdivision has been approved by the governing body of the municipality
or county; 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 or county 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 or county as provided in this subdivision exist and the municipality or county does not certify that they exist within 24 hours after the instrument of conveyance has been presented to the clerk of the municipality or designated county planning official, the provisions of subdivision 1 do not apply.

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

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 or counties which choose to be governed by its provisions. A municipality or county 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.

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