

## CHAPTER 638—S. F. No. 491

[Coded as Sections 272.191 to 272.196]

*An act providing a code system for describing irregular tracts or parcels of land for taxation purposes.*

Be it enacted by the Legislature of the State of Minnesota:

[272.191] Section 1. **Code system for describing irregular tracts of land.** In any county where there are a number of tracts or lots of land which are divided into parcels of irregular shape, which cannot be described except by metes and bounds, the county auditor may install a code system to describe such lands for taxation purposes.

[272.192] Sec. 2. **Records.** The county auditor shall keep a record of all parcels of land which have been coded under this system. In such record he shall enter the description of the land as described in the instrument of conveyance, of record in the office of the register of deeds or registrar of titles, and immediately following such description he shall enter the code number assigned to said parcel of land.

[272.193] Sec. 3. **Numbering of tracts.** All parcels of land included in the code system of any county shall be numbered progressively in each Township, City, Village and Borough. The code assigned to a parcel of land shall give the code number assigned to it, the name of the owner, the section, township and range numbers, and if unplatted the number of acres contained in said parcel, and if platted, or if situated within the incorporated limits of a city, village or borough, the lot or lot and block numbers, the name of the addition or subdivision under which it was platted and the name of the city, village or borough in which it is situated as well as the book and page of the record in which the instrument conveying title to such parcel of land is recorded in the office of the register of deeds. If the owner of a parcel of land, which has heretofore been coded under the county code system, as hereinbefore provided, shall convey a portion of such parcel of land, which is described by metes and bounds, the county auditor shall cancel the original code number and assign a new number and code to the remaining portion. He shall assign a code number or numbers to the portion or portions conveyed in the same manner as herein provided for assigning an

original code number to a parcel. When a code is cancelled the county auditor shall write opposite such code number the word "cancelled" 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 four following illustrations:

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

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

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

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

[272.194] Sec. 4. Notices. Immediately after a parcel of land has been coded under the county code system, as hereinbefore provided, the county auditor shall give notice by registered mail, except in cases where the owner acknowledges in writing that he has been informed of the code number, to the owner of the land, if the address of the owner can be ascertained from the tax duplicates in the office of the county treasurer. Such notice shall describe the land according to the description used in the instrument of conveyance, of record in the office of the register of deeds or registrar of titles, and shall also give the code number assigned to such parcel of land under the county code system, and shall further state that such parcel of land will thereafter be described, for taxation purposes, by said code number. The county auditor shall make an affidavit of mailing such notice, stating therein the name and address of the owner to whom such notice was

mailed. Such affidavit shall be filed in the office of the county auditor. When a deed or other instrument conveying land is presented to the county auditor for transfer, as provided by Minnesota Statutes, Section 272.12, if such land has theretofore been coded under the county code system, or if the land conveyed in such instrument is described by metes and bounds and the county auditor determines that it should be coded under the county code system, the county auditor, instead of giving notice to the owner by registered mail, as hereinbefore provided, may note upon said instrument, over his official signature, the words "the land described within has been coded and is described for taxation purposes as follows: (here enter the coded description assigned to said parcel of land in full)".

[272.195] Sec. 5. **A legal description.** When a parcel of land of irregular shape, which is described by metes and bounds, 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.

[272.196] Sec. 6. **Certified copies, filing.** When any parcel of land has been coded under the county code system, as provided in this act, the county auditor shall make a certified copy thereof and cause the same to be recorded in the office of the register of deeds.

Approved April 20, 1951.

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CHAPTER 639—S. F. No. 456

*An act relating to property exempt from taxation; amending Minnesota Statutes 1949, Section 272.02.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1949, Section 272.02, is amended to read:

272.02. **Property exempt from taxation.** All property