

there is filed within the time and in the manner and form prescribed by the commissioner a statement that the amounts have not been allowed as a deduction under section 291.07 and a waiver of the right to have such amounts allowed at any time as deductions under section 291.07. The provisions of this paragraph shall not apply with respect to deductions allowed under section 290.077 (relating to income in respect of decedents). In the event that the election made for federal tax purposes under section 642(g) of the Internal Revenue Code differs from the election made under this paragraph appropriate modification of the estate's federal taxable income shall be made to implement the election made under this paragraph, in accordance with regulations prescribed by the commissioner.

Approved May 18, 1967.

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#### CHAPTER 580—H. F. No. 1159

*An act relating to plats and surveys; amending Minnesota Statutes 1965, Sections 505.02, 505.03, 505.04, 505.08, and 505.32.*

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

Section 1. Minnesota Statutes 1965, Section 505.02, is amended to read:

**505.02 Plats and surveys; contents of plat; boundaries.**  
*Subdivision 1.* The land shall be surveyed and a plat made setting forth and naming all thoroughfares, showing all public grounds, and giving the dimensions of all lots, thoroughfares and public grounds. All in-lots shall be numbered *by beginning the numbering with number one and numbering each lot progressively, by through* the block in which they are situated, all blocks shall be numbered progressively, *by beginning the numbering with the number one and numbering each block progressively through each plat. Consecutive lot or block numbering shall not be continued from one plat into another. and* All out-lots shall be ~~numbered progressively and shall not exceed ten acres in size~~ *designated by alphabetical order beginning with out-lot "A" in each plat.* Durable iron monuments shall be set at each ~~all~~ angle and curve ~~point points~~ on the outside boundary lines of the plat and *also* at all block corners and at all intermediate points on the block lines indicating a ~~change~~ *changes* of direction in the lines. The plat shall indicate that ~~the all~~ monuments have been set. There shall be shown on the plat all survey and mathematical information and data necessary to locate all monuments and to locate and retrace

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any and all interior and exterior boundary lines appearing thereon. The outside boundary lines of the plat shall be correctly designated on the plat and shall show bearings on all straight lines, or angles at all angle points, and central angle and radii and arc length for all curves. All distances shall be shown between all monuments as measured to the nearest hundredth of a foot. All lot distances shall be shown on the plat to the nearest hundredth of a foot and all curved lines within the plat shall show central angles, radii and arc distances. *If a curved line constitutes the line of more than one lot in any block of a plat, the central angle for that part of each lot on the curved line shall be shown.* The width of all thoroughfares shall be shown on the plat. Ditto marks shall not be used on the plat for any purpose. In any instance where a river, stream, creek, lake or pond constitutes a boundary line *within or* of the plat, a survey line shall be shown with bearings or angles and distances between all angle points and their relation to a water line, and all distances measured on the survey line between lot lines shall be shown, and the survey line shall be shown as a dashed line. The outside boundary lines of the plat shall close by latitude and departure with an error not to exceed one foot in 7,500 feet. All rivers, streams, creeks, lakes, ponds, swamps, and all public highways and thoroughfares laid out, opened, or traveled (existing before the platting) shall be correctly located and plainly shown and designated on the plat. The name and adjacent boundary lines of any adjoining platted lands shall be dotted on the plat.

*Subd. 2. Any such plat which includes lands abutting upon any lake or stream shall show, for the purpose of information only, a contour line denoting the present shore line, water elevation and the date of survey. The highest known water elevation shall be indicated on the face of the plat by numerical figures if this data is available from the division of waters of the state conservation department or from the United States corps of engineers. All elevations shall be referenced to a durable bench mark described on the plat together with its location and elevation to the nearest hundredth of a foot, which shall be given in mean sea level datum if such bench mark with known sea level datum is available within one-half mile, or such longer distance as may be practicable. The purpose of any easement shown on the plat must be clearly stated, and shall be confined to only those that deal with public utilities, and such drainage easements as deemed necessary for the orderly development of the land encompassed within the plat. Building setbacks or temporary easements shall not be shown on a plat. All easements created or dedicated by such plat must be approved by the governing or jurisdictional body or its agent prior to recording of final plat.*

Sec. 2. Minnesota Statutes 1965, Section 505.03, is amended to read:

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**505.03 Instrument of dedication; surveyor's certificate.**  
*Subdivision 1.* On the plat shall be written an instrument of dedication, which shall be signed and acknowledged by the owner of the land in the presence of two witnesses, who shall subscribe their names thereto as such. All signatures on the plat shall be written with black ink (not ball point). The instrument shall contain a full and accurate description of the land platted and set forth what part of the land is dedicated, and also to whom, and for what purpose these parts are dedicated. The surveyor shall certify on the plat that the plat is a correct representation of the survey, that all distances are correctly shown on the plat, that ~~the~~ *all* monuments ~~for guidance of future surveys~~ have been correctly placed in the ground as shown, that ~~the~~ outside boundary lines are correctly designated on the plat. If there are no wet lands or public highways to be designated in accordance with section 505.02, he shall so state. The certificate shall be sworn to before any officer authorized to administer an oath. The plat shall, except in cities whose charters provide for official supervision of plats by municipal officers or bodies, together with an abstract and certificate of title, be presented for approval to the council of the city or village or town board of towns wherein there reside over 5,000 people in which the land is located; and, if the land is located outside the limits of any city, village or such town, then to the board of county commissioners of the county in which the land is located.

*Subd. 2.* Any such proposed plat which includes lands abutting upon any existing or established trunk highway or proposed highway which has been designated by a centerline order filed in the office of the Register of Deeds shall first be presented to the commissioner of highways for his written comments and recommendations. Where any such plat includes land abutting upon an existing or established county or county state aid highway, it shall first be submitted to the county engineer for his written comments and recommendations. Plats involving both a trunk highway and a highway under county jurisdiction shall be submitted to the commissioner of highways and the county highway engineer. The commissioner of highways or the county highway engineer shall submit such written comments and recommendations to the city, village, town, or county within 15 days after receipt by him of such a plat. Final action on such plat by the city, village, town, or county shall not be taken until after these required comments and recommendations have been received or until the 15 day period has elapsed. A legible preliminary drawing or print of a proposed plat shall be acceptable for purposes of review by the commissioner of highways or the county highway engineer. To such drawing or print there shall be attached a written statement describing the outlet for and means of disposal of surface

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*waters from the proposed platted area. Failure to obtain the written comments and recommendations of the commissioner of highways or the county highway engineer shall in no manner affect the title to the lands included in the plat or the platting of said lands. No certificate or other evidence is required to or upon the plat for filing in the office of the register of deeds or registrar of titles as to the submission of or the obtaining of such written comments and recommendations.*

*Subd. 3.* The council or board to whom the plat has been presented may, after having notified the proprietor to that effect, employ qualified persons to check and verify the surveys and plat, and to determine the suitability of the plat from the standpoint of community planning, and such persons shall make full reports of their findings. The council or board may require the proprietor to reimburse the city, village, town or county for the cost of such services; if such services are rendered by a salaried employee of the municipality, the charge therefor may be computed on the basis of such employee's regular hourly, daily, weekly or monthly wages or salary. When the plat has been approved, it shall be so certified to by the city, village or town clerk or county auditor, as the case may be.

Sec. 3. Minnesota Statutes 1965, Section 505.04, is amended to read:

**505.04 Recording.** Every plat, when duly certified, signed, and acknowledged, as provided in section 505.03, shall be *filed and recorded in the office of the register of deeds and a duplicate thereof filed with the county auditor. The register of deeds shall transcribe such plat, or bind the original into the proper volume and receive as his fee five cents for each lot designated in the plat in case of transcribing, and two cents for each lot when the original is bound. Any person who shall dispose of, lease, or offer to sell any land included in a plat before the same is recorded shall forfeit to the county \$25 for each lot, or part of a lot, so disposed of, leased, or offered, and any official or person whose duty it is to comply with any of the provisions of this chapter shall forfeit not less than \$10 nor more than \$100 for each month during which compliance is delayed. All forfeitures under this chapter shall be recovered in an action brought in the name of the county.*

Sec. 4. Minnesota Statutes 1965, Section 505.08, is amended to read:

**505.08 Preparation of plat; filing; certification; fees; penal-**

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**ties.** *Subdivision 1.* All plats shall be of either of two standard sizes measuring either 20 by 30 or 30 by 40 inches from outer edge to outer edge. A border line shall be placed one-half inch inside the outer edges of the plat on the top, bottom, and right hand side of the plat; a border line shall be placed two inches inside the outer edge on the left hand side of the plat. A north arrow and the scale of the plat shall be shown on the plat, which scale shall be of such dimension that the plat may be easily interpreted. A plat shall consist of one or more sheets, and if more than one sheet, the sheets shall be numbered progressively. ~~An~~ *Two* original and one or more identical copies of each plat shall be prepared in black on white mat surface photographic card stock with double cloth back mounting, or material of equal quality. *One plat shall be labelled "Official Plat" and each other copy shall be labelled "copy".* One exact transparent reproducible copy of the original plat shall be prepared, either by a reproduction print on linen tracing cloth by a photographic process, ~~or the original tracing in black ink on linen tracing cloth, or on material of equal quality.~~ *The original plat shall be labelled "original" and each copy shall be labelled "copy".* Every official plat when duly certified, signed, witnessed, and acknowledged, as provided in section 505.03, shall be filed in the office of the register of deeds, together with an identical exact copy and a *an exact* transparent reproducible copy thereof. When the plat includes both registered and nonregistered land, ~~the original official plat, and the exact transparent reproducible copy together with two identical exact copies and a transparent reproducible copy thereof;~~ *shall be filed with the register of deeds. The original official plat and said transparent reproducible copy shall be placed under the direct supervision of the register of deeds and open to inspection only in the presence of the register of deeds or his representative. Upon request of the county auditor of the county wherein the land is situated, the register of deeds shall cause a reproduction copy of the original official plat, or of the exact reproducible copy, to be made and filed with such county auditor, at the expense of the county.*

*Subd. 2.* The ~~copy copies~~ of the original official plat or of the exact reproducible copy shall be compared and certified to by the register of deeds in the manner in which certified copies of records are issued in his office, and the copy thereof shall be bound in a proper volume for the use of the general public and anyone shall have access to and may inspect such certified copy at their pleasure. When the plat includes both registered and nonregistered land two copies thereof shall be so certified and bound, one for such general public use in each of the offices of the register of deeds and registrar of titles; provided, however, that only one such copy so certified and bound shall be provided for general public use in those counties

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wherein the office quarters of the register of deeds and registrar of titles are one and the same. When the copy, or any part thereof, shall become unintelligible from use or wear or otherwise, at the request of the register of deeds it shall be the duty of the county surveyor to make a reproduction copy of the ~~original official plat, or the exact transparent reproducible copy~~ under the direct supervision of the register of deeds, who shall compare the copy, certify that it is a correct copy thereof, by proper certificate as above set forth, and it shall be bound in the volume, and under the page, and in the place of the discarded copy. In counties not having a county surveyor the register of deeds shall employ a registered land surveyor to make such reproduction copy, at the expense of the county. The register of deeds shall receive as a fee for filing these plats, as aforesaid described, ~~three~~ 25 cents per lot, but shall receive not less than ~~\$1~~ \$5 for any plat filed in his office. *Reproductions from the exact transparent reproducible copy shall be available to any person upon request and the cost of such reproductions shall be paid by the person making such request. If a copy of the official plat is requested the register of deeds shall have the same prepared and duly certified by him that it is a copy of the official plat and the cost of such copy shall be paid by the person making such request.*

*Subd. 3.* Any person who shall dispose of, lease, or offer to sell any land included in a plat *by reference to the plat* before the same is recorded, shall forfeit to the county ~~\$25~~ \$100 for each lot, or part of a lot, so disposed of, leased, or offered; and any official, *land surveyor*, or person whose duty it is to comply with any of the provisions of this chapter, shall forfeit not less than ~~\$10 nor more than~~ \$100 for each month during which compliance is delayed. All forfeitures under this chapter shall be recovered in an action brought in the name of the county.

Sec. 5. Minnesota Statutes 1965, Section 505.32, is amended to read:

**505.32 Monuments or permanent evidence; evidence of existing survey.** Any monuments or permanent evidence of the survey shall have inscribed thereon the ~~date and name of the person registration number of the land surveyor~~ making the survey and no previously existing survey or reference monuments or landmarks evidencing property lines or corner posts shall be removed or destroyed by the surveyor of such new survey.

Approved May 18, 1967.

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