

## TAXATION, GENERAL PROVISIONS 272.12

### CHAPTER 272. TAXATION, GENERAL PROVISIONS

Sec.  
272.115 Certificate of value; filing. [New]

Sec.  
272.12 Conveyances, taxes paid before recording.

#### 272.115 Certificate of value; filing.

Subdivision 1. Whenever any real estate is sold for a consideration in excess of \$1,000, whether by warranty deed, quitclaim deed, contract for deed or any other method of sale, the grantor, grantee or his legal agent shall file within 30 days from the date of the sale, a certificate of value with the county auditor in the county in which the property is located. Value shall, in the case of any deed not a gift, be the amount of the full actual consideration thereof, paid or to be paid, including the amount of any lien or liens assumed. The certificate of value shall include the classification to which the property belongs for the purpose of determining the fair market value of the property.

Subd. 2. The certificate of value shall require such facts and information as may be determined by the equalization aid review committee to be reasonably necessary in the administration of the state education aid formulas. The form of the certificate of value shall be prescribed by the department of revenue which shall provide an adequate supply of forms to each county auditor.

Subd. 3. The county auditor shall transmit two true copies of the certificate of value to the assessor who shall insert the most recent market value and when available, the year of original construction of each parcel of property on both copies and shall transmit one copy to the department of revenue. Upon the request of a city council located within the county, a copy of each certificate of value for property located in that city shall be made available to the governing body of the city.

Subd. 4. Beginning with taxes payable in 1979, no purchaser under a contract for deed shall receive the homestead credit provided under section 273.13, subdivisions 6 and 7; the agricultural mill credit provided in section 273.132; or the taconite homestead credit provided in sections 273.134 to 273.136, unless a certificate of value has been filed with the county auditor on that contract for deed in accordance with this section.

This subdivision shall apply to any real estate taxes that are payable the year or years following the sale of the property. In the case of property sold under a contract for deed prior to 1978, this subdivision shall apply to real estate taxes payable in 1979 and subsequent years.

[ 1977 c 423 art 4 s 2 ]

NOTE: Subdivisions 1, 2, and 3 shall be effective January 1, 1978 and thereafter. Subdivision 4 shall be effective January 1, 1979 and thereafter.

#### 272.12 Conveyances, taxes paid before recording.

When a deed or other instrument conveying land, or a plat of any town site or addition thereto, or a survey required pursuant to section 508.47, is presented to the county auditor for transfer, he shall ascertain from his records if there be taxes delinquent upon the land described therein, or if it has been sold for taxes. If there are taxes delinquent, he shall certify to the same; and upon payment of such taxes, or in case no taxes are delinquent, he shall transfer the land upon the books of his office, and note upon the instrument, over his official signature, the words, "no delinquent taxes and transfer entered," or, if the land described has been sold or assigned to an actual purchaser for taxes, the words "paid by sale of land described within;" and, unless such statement is made upon such instrument, the county recorder or the registrar of titles shall refuse to receive or record the same; provided, that sheriff's or referees' certificates of sale on execution or foreclosure of a lien or mortgage, deeds of distribution made by a personal representative in probate pro-

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ceedings, decrees and judgments, receivers receipts, patents, and copies of town or statutory city plats, in case the original plat filed in the office of the county recorder has been lost or destroyed, and the instruments releasing, removing and discharging reversionary and forfeiture provisions affecting title to land and instruments releasing, removing or discharging easement rights in land or building or other restrictions, may be recorded without such certificate; and, provided that instruments conveying land and, as appurtenant thereto an easement over adjacent tract or tracts of land, may be recorded without such certificate as to the land covered by such easement; and, provided, further, that any instrument granting an easement made in favor of any public utility or pipe line for conveying gas, liquids or solids in suspension, in the nature of a right of way over, along, across or under a tract of land may be recorded without such certificate as to the land covered by such easement.

A violation of this section by the county recorder or the registrar of titles shall be a gross misdemeanor, and, in addition to the punishment therefor, he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained.

When, as a condition to permitting the recording of deed or other instrument affecting the title to real estate previously forfeited to the state under the provisions of sections 281.16 to 281.27, county officials, after such real estate has been purchased or repurchased, have required the payment of taxes erroneously assumed to have accrued against such real estate after forfeiture and before the date of purchase or repurchase, the sum required to be so paid shall be refunded to the persons entitled thereto out of moneys in the funds in which the sum so paid was placed. Delinquent taxes are those taxes deemed delinquent under section 279.02.

[ 1977 c 263 s 1 ]

### CHAPTER 273. TAXES; LISTING, ASSESSMENT

Sec.		Sec.	
273.011	Repealed.	273.1104	Iron ore, value.
273.012	Repealed.	273.111	Agricultural property tax.
273.02	Omitted property.	273.13	Classification of property.
273.04	Assessors, compensation.	273.132	State paid agricultural credit.
273.05	Assessors; appointment, term, and oath.	273.134	Taconite and iron ore areas; tax relief area; definitions.
273.06	Deputy assessors.	273.135	Homestead property tax relief.
273.061	Establishment of office for each county.	273.138	Attached machinery aid.
273.11	Valuation of property.		

#### 273.011 [ Repealed, 1977 c 423 art 2 s 20 ]

NOTE: Section 273.011, Subdivision 4, was also amended by Laws 1977, Chapter 434, Section 4, to read:

"Subd. 4. **Base tax.** (a) Except as provided in clauses (b) and (c), the term "base tax" means the ad valorem tax legally due with respect to "qualified property" in the year preceding the year in which the "qualified home owner" thereof attains such status prior to June 1, unless such "qualified home owner" qualified for such status at an earlier date by reason of subdivision 2, clause (a) (ii); provided that where such status is attained on or after June 1, except as provided in the preceding sentence, the "base tax," notwithstanding the provisions of subdivision 5, shall be the "ad valorem tax" legally due in such year.

(b) In the case of property purchased by a person 65 years of age or older for homestead purposes with title held as provided in this section, the "base tax" shall be the tax which would have been due in the year following the year in which the property was purchased, computed as if the property had been homesteaded on January 2 of the year purchased.

(c) In the case of property constructed for homestead purposes by a person 65 years of age or older with title held as provided in this section, the "base tax" shall be the tax which is due in the year following the year in which the property was substantially completed and homesteaded as of January 2."

#### 273.012 [ Repealed, 1977 c 423 art 2 s 20 ]

NOTE: Section 273.012, Subdivisions 2 and 3, were also amended by Laws 1977, Chapter 434, Section 5 and Laws 1977, Chapter 386, Section 1, respectively, to read as follows:

"Subd. 2. Where the "current tax" on "qualified property" is in excess of the "base tax" as established by the present "qualified home owner" on such property, there shall be allowed to the "qualified home owner" thereof a credit equal to the excess of current tax over base tax times the percentage specified in subdivision 3 as hereinafter provided under chapter 290. In the event that a "qualified home owner" entitled to the credit provided herein dies prior to the receipt thereof, his surviving spouse shall be entitled to such credit. If there be no spouse surviving him, the right to such credit shall lapse.

Subd. 3. The percentage of the excess of current tax over the base tax allowed as a credit shall be 100 percent for incomes up to and including \$10,000 and shall decline 5 percentage points for each additional \$500 of income or portion thereof over \$10,000. "Income" means income of the