272.121 CURRENT TAX ON DIVIDED PARCELS.

Subdivision 1. **Certification of payment.** Except as provided in subdivision 2, if a deed or other instrument conveys a parcel of land that is less than a whole parcel of land as described in the current tax list, the county auditor shall not transfer or divide the land in the auditor's official records, and the county recorder shall not file and record the instrument, unless the instrument of conveyance contains a certification by the county treasurer that the taxes due in the current tax year for the whole parcel have been paid. This certification is in addition to the certification for delinquent tax required by section 272.12.

Subd. 2. **Exceptions.** No certification of current tax paid is required when the land is being conveyed to the federal government, the state, or a home rule charter or statutory city or any other political subdivision. No certification of current tax paid is required under subdivision 1 for any sheriff's or referee's certificate of sale or other instrument if a certification of delinquent tax for the instrument is not required under section 272.12.

History: *1987 c 268 art 7 s 27; 1988 c 719 art 6 s 4; 1995 c 264 art 16 s 8*