272.46 AUDITOR TO FURNISH STATEMENT OF TAX LIENS AND TAX SALES; FEES; APPLICATION.

Subdivision 1. MS 1992 [Repealed, 1994 c 510 art 1 s 13]

Subd. 2. **Auditor to combine legal descriptions; exceptions.** The county auditor, upon written application of any person, shall for property tax purposes only, combine legal descriptions, as defined in section 272.195, of contiguous parcels to which the applicants hold title.

The county auditor shall not be required to combine legal descriptions over section lines in the following situations: when the parcels to be combined are located in different school districts or different taxing jurisdictions or when a combination of legal descriptions would require the auditor's office to modify an existing record-keeping system.

History: *(2231, 2232) 1907 c 431 s 1,2; 1921 c 409; 1963 c 553 s 1; 1973 c 123 art 5 s 7; 1976 c 248 s 1; 1Sp1981 c 1 art 8 s 5; 1982 c 523 art 19 s 1; 1983 c 222 s 6; 1986 c 444*