287.241 STATEMENT OF TAX DUE OR EXEMPTION; RECORDING OR REGISTERING OF DOCUMENTS.

Subdivision 1. **Statement of tax due or exemption.** No deed or instrument, taxable under the provisions of section 287.21, shall be recorded unless it contains the statement of the grantor or grantee, or any successor in interest, setting forth the amount of tax due under this chapter or that it is exempt from tax. The county recorder or registrar of titles shall record any deed or instrument when the statement sets forth that the transfer is tax exempt, or when documentary stamps or the treasurer's receipt appear for the amount of deed tax recited in the statement. Deeds or other instruments taxable under section 287.21 recorded electronically shall have the deed tax data affixed electronically. The validity or effectiveness of a deed or instrument as between the parties, and as to any person who would otherwise be bound, is not affected by the failure to comply with this section. If a deed or instrument is accepted for recording contrary to this section, the failure to comply does not destroy or impair the record of the deed or instrument as notice.

Subd. 2. **Notice of certificate of value.** No deed or instrument providing for the transfer of title to real property that is subject to the tax as provided in section 287.21, and no executory contract for the sale of land, shall be recorded unless such deed or instrument is accompanied by a notice from the county auditor that a certificate of value was filed in the auditor's office as provided in section 272.115. Documents subject to this provision that are filed electronically must include the certificate of value number assigned by the electronic certificate of value system established by the Department of Revenue.

Subd. 3. MS 1976 [Repealed, 1977 c 423 art 4 s 11]

Subd. 4. MS 1976 [Repealed, 1977 c 423 art 4 s 11]

History: *1963 c 831 s 1; 1971 c 838 s 1; 1973 c 582 s 3; 1974 c 253 s 1,2; 1976 c 181 s 2; 1977 c 423 art 4 s 10; 1986 c 444; 1999 c 31 s 17; 2008 c 238 art 3 s 4*