

HOUSE RESEARCH

Bill Summary

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Subject: Taxation; transfer for divided lands restrictions

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Overview

This bill is substantially similar to authority given to Olmsted County in 1989, and allows a county to require that when a deed or other instrument conveying a parcel of land is presented to the county auditor for transfer or division, it is first reviewed for compliance with the county's subdivision and platting ordinances.

Section

- 1** **Specific part conveyed after execution of a lender's lien.** Provides that a lender that acquires through execution of a lien any part of a parcel of land less than the whole parcel is subject to restrictions on transfer in section 2 of the bill, if the part conveyed is in an area covered by county zoning regulations. Under current law, a transfer under this section is not subject to municipal zoning or subdivision regulations and that is not changed by this bill.
Effective the day after enactment.
- 2** **Restrictions on transfers of specific parts.** In general, this section adds counties and county zoning and subdivision regulations to the provisions that allow municipal (city and town) zoning and subdivision regulations to govern transfers or divisions of parcels of land.
 - Subd. 1. Conditions restricting transfer.** Adds county subdivision regulations to the statute that prohibits the county auditor from transferring or dividing land or its net tax capacity, if the land is less than a whole parcel, is within the area governed by municipal subdivision regulations, and the part conveyed is part of or is a subdivision.
 - Subd. 2. Conditions allowing transfer.** Adds counties to the statute that allows a county auditor to transfer or divide land and its net tax capacity if the municipality's

Section

subdivision regulations do not apply, the municipality has approved the subdivision, or the restrictions have been waived by the municipality.

Subd. 3. Applicability of restrictions. Adds counties to the provision stating that the section is permissive.

Effective the day after enactment.