Fillmore County Policy to split a Tax Parcel
State Statute and Fillmore County Policy
Adopted 10-28-2014

Required by State Statute:

1. All property taxes, current and or delinquent, must be paid on the parcel (parcels) being split, prior to the Auditor's transfer of property; **(MN Statute 272.121)**

   The document cannot be recorded **(MN Statute 272.12)** until the Auditor has placed their stamp on the document, "*If there are taxes delinquent, the auditor shall certify to the same; and upon payment of such taxes, or in case no taxes are delinquent, shall transfer the land upon the books of the auditor's office, and note upon the instrument, over 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*"

1-A. Agricultural Property Tax ("Green Acres") recapture amounts will be calculated for the parcel, and may become due as a deferred tax. The buyer has 30 days to apply for qualification to continue Green Acres benefits.
(See MN Statute 273.111, Subd. 9 & 10 & 11A.)
Closing agents need to notify the seller and the buyer that there may be a deferred tax (Green Acres Re-Capture) due on the property and work to clarify who is responsible between buyer and seller, for the payment. The County makes no determination as to which party is responsible for payment of Green Acres Deferred Tax. *Fillmore County will add any unpaid Green Acres deferred tax amount to the **original** tax parcel as a special assessment for the Next Tax Year.*

Required by Fillmore County Policy:

2. The property must be surveyed by a Registered Land Surveyor, and the complete Certificate of Survey shall be recorded. It may be recorded as the legal description exhibit for the deed of the property to be transferred.

3. If the transaction requires a calculation of taxes for each portion of the parcel being split, it is recommended that the taxes be escrowed. This will allow time during the Fillmore County process of creating a new parcel, for the Assessor to complete the calculations necessary for an accurate tax split and calculation of the Green Acres Recapture.

4. If the property includes an existing Dwelling, the requirements of Fillmore County Ordinance # 803, relating to the inspection report for the Septic System must be completed.
   (See the link on Fillmore County Website, Zoning Department, Ordinance #803)

5. If the intent of the split is to create a Building site, the Fillmore County Zoning office should be contacted to determine if the site in question is currently eligible for a building permit. Because there are several Townships with their own Zoning Ordinances, Fillmore County will adhere to the Township Zoning Ordinance that the property is located in, to determine if a building permit may be issued. (see link on County Website for further information on County and Township Zoning Ordinances)

Original Fillmore County Zoning Ordinance, Document # 196726, recorded 11/10/1971
Fillmore County Zoning Ordinance updated with Amendments, Document #323798.

Questions on the split process may be referred to:
Fillmore County Auditor /Treasurer @507-765-4701
Fillmore County Assessor @ 507-765-3868
Fillmore County Zoning office @ 507-765-3325
Fillmore County Recorder @ 507-765-3852

Fillmore County Board Chair

Fillmore County Coordinator

COORDINATOR CLERK FILLMORE COUNTY

Doc #: 401631 **Fees: $ 0.00**
COUNTY RECORDER OFFICE OF FILLMORE COUNTY, MINN.
I hereby certify that the within instrument
was filed on 11/21/2014 at 8:10 AM
David Kiehne, Fillmore County Recorder
By Susan Phillips **Deputy**