



Houston County
Auditor/Treasurer
304 South Marshall Street
Caledonia, MN 55921
507-725-5803 - Auditor's Office
507-725-5815 - Treasurer's Office

Application to Combine Parcels

As owner(s) of the following parcels, I request and authorize the Auditor/Treasurer to combine these parcels into one parcel. I understand that all taxes, including the current year, must be paid in full for ALL involved parcels, prior to making this combination:

List All Requested Parcel Numbers to be Combined

Preferred Parcel Number to Remain

City or Township where all Parcels are located

ALL OWNERS MUST SIGN

	Date	Best Contact Email Address (Optional)
_____ Print name (*)	_____ Signature (*)	_____ Contact Number (*)
_____ Print name (*)	_____ Signature (*)	_____ Contact Number (*)
_____ Print name (*)	_____ Signature (*)	_____ Contact Number (*)

(*) Required Field

Only contiguous parcels (Acres are considered contiguous if only separated by road, waterway or railroad.), in the same section, township, range, fire and school district may be combined. Parcels must have identical ownership titles, were previously transferred from the same type of documents, and have no delinquent taxes.

Please inform all lenders or mortgagees that you are combining real property, especially if you escrow your taxes.

****For Office Use Only****

Parcel Combination Checklist

- _____ No Delinquent Taxes
- _____ Current Year Taxes paid in full for ALL involved parcels
- _____ Identical Title Owners (Mary J. Doe will not be combined with Mary Doe)
- _____ Identical Deed Types (Warranty Deed, Quit Claim Deed, Etc.)
- _____ Identical Tenancy (Joint Tenants, Tenants in Common)
- _____ No interest differences (Parcel 1 John owns %75, Parcel 2 John owns 25%)
- _____ Same Section, Township, Range, School district, Fire district, Plat
- _____ Contiguous parcels (MN Statute 272.46)
- _____ Not under a Tax Increment Financing Agreement (TIF)
- _____ All Owners Signed Application
- _____ No Special Assessments

Final Processing

- _____ Date Combined in GIS
- _____ Final Parcel ID#
- _____ Update Parcel Cards
- _____ Update Final Parcel in AS400
- _____ Date emailed Assessor's Office for approval to Inactivate
- _____ Date Parcels Inactivated
- _____ Deedlog# (Note acreage & legal description)
- _____ Date Completed
- _____ Deputy Signature

M.S. 272.46 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

272.195 LEGAL DESCRIPTION.

When a parcel of land has been coded under the county code system, as hereinbefore provided, and notice thereof has been given to the owner of such land, it shall be a legal and valid description of such land for taxation purposes, and such land shall thereafter be so described on the tax rolls of the county.