

**HOUSTON COUNTY  
 AUDITOR-TREASURER'S OFFICE  
 304 S. MARSHALL ST. ATTN: DONNA TREHUS  
 CALEDONIA, MN 55921  
 (507) 725-5803 Fax (507) 725-2647  
[www.co.houston.mn.us](http://www.co.houston.mn.us)**

**APPLICATION FOR COMBINING PARCELS**

As owner(s) of the following parcels and by signing this application, I am authorizing the Auditor-Treasurer to combine these parcels into one parcel. Only parcels in the same section, township, range and school district may be combined. In addition, the parcels must have identical ownership titles, were previously transferred from the same type of documents, and have no delinquent taxes.

I, the undersigned, do hereby request that my property be combined into one parcel this property being located in:

\_\_\_\_\_ (name of City or Township)

Parcel Number (s) \_\_\_\_\_

To Be Combined With Parcel Number \_\_\_\_\_

(All Owners) Print Name	Signature	Date	Day Time Phone #
*****			

**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.

**Parcels cannot be combined unless current year's taxes are paid in full.**

Delinquent & Current Taxes Paid in Full \_\_\_yes\_\_\_no  
 Special Assessments Checked \_\_\_yes\_\_\_no

Date Completed & Initialed by:

Auditor/Treasurer Deed Log/ Tax Records \_\_\_\_\_