



**HOUSTON COUNTY AUDITOR/TREASURER'S OFFICE**  
**304 S MARSHALL STREET, Room 116**  
**CALEDONIA, MN. 55921**  
**(507)725-5803**  
[www.co.houston.mn.us](http://www.co.houston.mn.us)

## **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 prior to making this combination:

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List All Requested Parcel Numbers to be Combined

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Preferred Parcel Number to Remain

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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
- \_\_\_\_\_ 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.