



PARCEL COMBINATION REQUEST POLICY

The following criteria must be met to combine parcels:

- Parcels must be in the same taxing district.
(i.e., school district, city, township, TIF district, etc.)
- Parcels must be contiguous.
- Parcels must have **identical** ownership.
 - Both joint and/or individual tenancy.
 - No separate interest differences.
(i.e., one parcel subject to a Life Estate the other not, different fee owners, etc.)
- Parcels must be in the same Subdivision/Plat or the same Section/Township
An Administrative Survey will not be enough to combine parcels in different subdivisions. Only a recorded Plat will accomplish that type of combination.
- Parcels **cannot** have outstanding or proposed special assessments unless given written permission from the taxing district levying the special assessment.
- Taxes on all parcels **cannot** be delinquent.
- Parcel records will not be changed until the current year's taxes and special assessments on all parcels involved in the combination have been paid in full.

Standard second half due dates are:

Non-Agricultural: October 15th

Agricultural: November 15th

- Requests received after January 2nd will not be completed for current year's taxes.

Property owners should verify the following before submitting a combination request form:

- A survey may be required in the future if you decide to split the property.
- Notify your Mortgage Company that you are combining parcels.
- Combinations within the city limits of Rochester have been presented to Community Development communitydevelopment@rochestermn.gov.

Authority: Article XIX, Section I, Laws of 1982

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 sections 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.

M.S. 272.195 LEGAL DESCRIPTIONS

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.



PARCEL COMBINATION REQUEST FORM

Section 1: Owner Information

Business Name	
Representative or Owner of Business	Daytime Phone Number
Owner Name (Residential or Ag Properties)	Daytime Phone Number
Owner Name (Residential or Ag Properties)	Daytime Phone Number

I We request the following parcels be combined for taxation purposes.

Section 2: Parcel ID Numbers

By signing this form, you acknowledge that you have read and understand the potential changes to your property rights.

Section 3: Signatures

Signature	Date
Signature	Date

Mail or drop off: Olmsted County PRL - 151 4th Street SE - Rochester, MN 55904

Email to: jo.albright@olmstedcounty.gov

For questions: Contact Jo Albright at (507) 328-7265

For Office Use Only

Staff Name		Date	
Plat Number	Section	TWP	School District
Delinquent Taxes Yes No	TIF District Yes No	Special Assessments Yes No	