

Land Split/Club Checklist

It is important to provide the County with a copy of the legal description and/or survey at least 10 days before the closing date to allow staff time to proof our work and ensure accuracy of the split/club process.

Definitions:

Split – (AKA subdivision) – Per the Auditor/Treasurer’s Manual, a split is “a separation of an area, parcel, or tract of land that is less than a whole parcel into two or more parcels. A split may occur if an owner requests a subdivision of their parcel or documents are received by the county recorder that will subdivide a parcel.”

Club – (AKA combination) – Per the Minnesota Department of Revenue’s Auditor/Treasurer Manual, a club can occur when “owners of contiguous property request to combine parcels for tax purposes”. *Clubs can only be done when ownership is exactly the same across the parcels requesting to be clubbed, and they are not in different taxing areas.*

- Property taxes need to be paid in full for the year in order for the split to be processed.
 - If the split/club occurs before the current year’s taxes are certified (January through approximately February), then taxes will need to be estimated. The proposed tax amount plus any special assessments can be added together to get the estimated tax amount. Call Auditor/Treasurer’s Office at 507-238-3211 for more information.
 - See more information regarding taxes paid at:
https://www.revenue.state.mn.us/propertytax/Documents/taxes_paid_before_recording.pdf
 - Contact the Assessor’s Office if you would like a proportionate tax calculation.
507-238-3210
- If there are ditch benefits and/or ditch assessment(s) on the property, make sure an appropriate ditch split agreement is filled out (see Exhibit A).
 - You can check with the Auditor/Treasurer’s Office or the Drainage Administration Office for any current assessments, or ditch benefits on the property.
- If any part of the parcel that is split is **under 10 acres**, per Martin County Subdivision Ordinance, a survey by a registered surveyor needs to be completed and approved by Planning & Zoning Department. Contact Planning & Zoning Department at 507-238-3242 for more information.
 - See the Martin County Subdivision Ordinance here for more information:
<http://www.co.martin.mn.us/images/Planning/subdivision%20ordinance.pdf>
- Check to make sure the document is recordable. Contact Recorder’s Office at 507-238-3213 for more information.
 - See Document Standards here for more information:
http://www.co.martin.mn.us/images/Recorder/DOCUMENT_STANDARDS.pdf

Offices

Auditor/Treasurer's Office

507-238-3211

This office is responsible for maintaining up to date records on each parcel of land in the county, including legal description and ownership and any transfers, sales, splits, etc. Also responsible for collecting payment for real estate and other taxes and ensuring taxes are paid before transferring a document in cases of splits and clubs. This office is also responsible for maintaining tax books for changes in ownership or taxpayer.

Recorder's Office

507-238-3213

This office is the custodian of the land records and vital statistic records for the County. Among other duties, the main function in relation to the split/club process is recording real estate documents and various other legal documents.

Assessor's Office

507-238-3210

The assessor's office maintains information about every piece of property in the County to assist in making their estimates of value each year. In the Split/Club process, the Assessor's office is the contact for obtaining proportionate tax calculations (aka "tax splits"), as well as figuring the values on all of the buildings, land, etc in relation to splits. They also determine if a parcel can be clubbed to review the taxing jurisdictions to make sure parcels that are being requested to be clubbed are in the same jurisdictions.

Planning & Zoning Office

507-238-3242

This office coordinates the overall land use administration of the County and develops and maintains ISTS/Feedlot resource programs. The office plans, directs, coordinates, and evaluates planning and zoning activities and services, and coordinates the activities of the planning commission. In relation to the Split/Club process, the Planning & Zoning Office reviews surveys for compliance with the Martin County Subdivision Ordinance.

Exhibit A

DITCH ASSESSMENT/BENEFIT DIVISION AGREEMENT

County Auditor's Office, Martin County, Minnesota

Date Mailed :
Beginning Payable:

I hereby certify that the following is a correct statement of the benefits assigned to the property below described, the said benefit value being part of Judicial/County Ditch

Name of Owner	Original Description of Land	# of Acres in Tract	# of Acres Benefitted	Original Amount of Benefits
Total				\$ -

In order that any future assessments against said ditch system may be assessed separately, we the undersigned hereby agree to the following division of the benefits against the property. Described below as follows, to-wit:

Name of Owners After Property Split	Description of Land After Split	# of Acres in Tract	# of Acres Benefitted	Amount of Benefits for Split Parcels
	Total			\$ -
	Total			\$ -
Total				\$ -

Owners Signature	Owners Signature
Name	Name
Address	Address
Phone	Phone
Date	Date