

Sec. 40.15.010. Approval, filing, and recording of subdivisions.
Before the lots or tracts of any subdivision or dedication may be sold or offered for sale, the subdivision or dedication shall be approved by the authority having jurisdiction, as prescribed in this chapter and shall be filed and recorded in the office of the recorder. The recorder may not accept a subdivision or dedication for filing and recording unless it shows this approval.

Sec. 40.15.020. Plats to be acknowledged and contain certificate that taxes and assessments are paid.
Every plat shall be acknowledged before an officer authorized to take acknowledgment of deeds. A certificate of acknowledgment shall be endorsed on or annexed to the plat and recorded with it. A person filing and recording a plat, map, subdivision, or replat of property, or vacating the whole or any portion of an existing plat, map, subdivision, or replat shall file and record with it a certificate from the tax-collecting official or officials of the area in which the land is located that all taxes levied against the property at that date are paid.

Sec. 40.15.030. Dedication of streets, alleys, and thoroughfares.
When an area is subdivided and a plat of the subdivision is approved, filed, and recorded, all streets, alleys, thoroughfares, parks and other public areas shown on the plat are considered to be dedicated to public use.

Sec. 40.15.040. Certified copy of plat as evidence.
A copy of a plat certified by the recorder of the recording district in which it is filed or recorded as a true and complete copy of the original filed or recorded in the recording office for the district is admissible in evidence in all courts in the state with the same effect as the original.

Sec. 40.15.050. Plats legalized.
All plats filed or recorded with the recorder before March 30, 1953, whether executed and acknowledged in accordance with this chapter or not, are validated and all streets, alleys, or public thoroughfares shown on these plats are considered to be dedicated to public use. The last plat of the area of record on March 30, 1953, is the official plat of the area as of that date, and the streets, alleys, or thoroughfares shown on it are considered to be dedicated to public use. The streets, alleys, or thoroughfares shown on an earlier plat of the same area, or any part of it, that are in conflict with those shown on the official plat are considered to be abandoned and vacated.

Sec. 40.15.060. Missing plats.

When a filed or recorded plat is missing and a present record is not available except by reference to the missing plat, a counterpart copy approved by the platting authority may be filed and recorded as of the original date of the missing plat and after filing and recording has the same legal effect and notice as the original missing plat.

Article 2. Control of Plats, Subdivisions, and Dedications.