

CHAPTER 282

TAX-FORFEITED LAND SALES

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282.01 TAX-FORFEITED LANDS; CLASSIFICATION, SALE.

[For text of subs 1 to 7, see M.S.2002]

Subd. 7a. **City sales; alternate procedures.** Land located in a home rule charter or statutory city, or in a town which cannot be improved because of noncompliance with local ordinances regarding minimum area, shape, frontage or access may be sold by the county auditor pursuant to this subdivision if the auditor determines that a nonpublic sale will encourage the approval of sale of the land by the city or town and promote its return to the tax rolls. If the physical characteristics of the land indicate that its highest and best use will be achieved by combining it with an adjoining parcel and the city or town has not adopted a local ordinance governing minimum area, shape, frontage, or access, the land may also be sold pursuant to this subdivision. If the property consists of an undivided interest in land or land and improvements, the property may also be sold to the other owners under this subdivision. The sale of land pursuant to this subdivision shall be subject to any conditions imposed by the county board pursuant to section 282.03. The governing body of the city or town may recommend to the county board conditions to be imposed on the sale. The county auditor may restrict the sale to owners of lands adjoining the land to be sold. The county auditor shall conduct the sale by sealed bid or may select another means of sale. The land shall be sold to the highest bidder but in no event shall the land be sold for less than its appraised value. All owners of land adjoining the land to be sold shall be given a written notice at least 30 days prior to the sale.

This subdivision shall be liberally construed to encourage the sale and utilization of tax-forfeited land, to eliminate nuisances and dangerous conditions and to increase compliance with land use ordinances.

[For text of subs 8 to 11, see M.S.2002]

History: 2003 c 127 art 5 s 33

NOTE: The amendments to subdivisions 1c and 1e by Laws 2001, First Special Session chapter 5, article 3, sections 61 and 63, are effective on or after August 1, 2001; and August 1, 2006, for deeds issued before August 1, 2001. Laws 2001, First Special Session chapter 5, article 3, sections 61 and 63, the effective dates, as amended by Laws 2003, chapter 127, article 5, sections 46 and 47.

282.08 APPORTIONMENT OF PROCEEDS TO TAXING DISTRICTS.

The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of products from the forfeited land, must be apportioned by the county auditor to the taxing districts interested in the land, as follows:

(1) the amounts necessary to pay the state general tax levy against the parcel for taxes payable in the year for which the tax judgment was entered, and for each subsequent payable year up to and including the year of forfeiture, must be apportioned to the state;

(2) the portion required to pay any amounts included in the appraised value under section 282.01, subdivision 3, as representing increased value due to any public improvement made after forfeiture of the parcel to the state, but not exceeding the amount certified by the clerk of the municipality must be apportioned to the municipal subdivision entitled to it;

(3) the portion required to pay any amount included in the appraised value under section 282.019, subdivision 5, representing increased value due to response actions taken after forfeiture of the parcel to the state, but not exceeding the amount of expenses certified by the Pollution Control Agency or the commissioner of agriculture, must be apportioned to the agency or the commissioner of agriculture and deposited in the fund from which the expenses were paid;

(4) the portion of the remainder required to discharge any special assessment chargeable against the parcel for drainage or other purpose whether due or deferred at the time of forfeiture, must be apportioned to the municipal subdivision entitled to it; and

(5) any balance must be apportioned as follows:

(i) The county board may annually by resolution set aside no more than 30 percent of the receipts remaining to be used for timber development on tax-forfeited land and dedicated memorial forests, to be expended under the supervision of the county board. It must be expended only on projects approved by the commissioner of natural resources.

(ii) The county board may annually by resolution set aside no more than 20 percent of the receipts remaining to be used for the acquisition and maintenance of county parks or recreational areas as defined in sections 398.31 to 398.36, to be expended under the supervision of the county board.

(iii) Any balance remaining must be apportioned as follows: county, 40 percent; town or city, 20 percent; and school district, 40 percent, provided, however, that in unorganized territory that portion which would have accrued to the township must be administered by the county board of commissioners.

History: 2003 c 127 art 5 s 34

282.19 COUNTY COLLECTS PAYMENTS; REPORTS; EXPENSES.

The county treasurer shall collect all payments made under sections 282.14 to 282.22 and place the same in a special fund and forthwith submit to the natural resources commissioner a copy of the receipt specifying the name and address of the person making the payment and the date and amount thereof, whether for principal, timber, improvements or interest, the fund to which it is applicable, and the number of the certificate. Such receipt shall be countersigned by the auditor of such county, and shall have the same force and effect as if given by the commissioner of finance. The county treasurer shall report all collections to the commissioner of natural resources on June 30 and December 31 of each year and at such other times when requested by the commissioner. There shall be transferred from such special fund to the revenue fund of the county the cost of giving the notices herein required and there may be paid from such fund to the members of the county board, upon warrant of the county auditor, a per diem pursuant to section 375.055, subdivision 1 and mileage as now or hereafter fixed by law, and to the county auditor and the county treasurer for their additional duties such sums as the county board may by resolution determine, not to exceed to each annually one percent of the annual receipts under sections 282.14 to 282.22, and to help to defray the costs of equipment and supplies, and for additional clerk hire in the county auditor's office such amount as the county board may by resolution determine, not to exceed annually ten percent of the annual receipts under sections 282.14 to 282.22, but in any event not to exceed the sum of \$1,000 for equipment, supplies and clerk hire in any fiscal year. Where a county board has appointed a land commissioner under the provisions of section 282.13 the actual expenses of the land commissioner, together with mileage reimbursement in accordance with section 471.665 for necessary travel in gathering data and information to assist the county board in making classifications and appraisals under sections 282.14 to 282.22, shall be paid from this fund upon warrant of the county auditor. The amount remaining in the fund shall be transmitted by the county treasurer to the commissioner of natural resources as of June 30 and December 31 each year, and at such other times when requested by the

commissioner, and disposed of as provided by the laws governing the fund derived from the respective areas in which the lands sold were situated.

History: 2003 c 112 art 2 s 50

282.226 COUNTY COLLECTS PAYMENTS; REPORTS; EXPENSES.

The county treasurer shall collect all payments of principal and interest made under sections 282.221 to 282.226, place the same in a special fund, and forthwith submit to the natural resources commissioner a copy of the receipt specifying the name and address of the person making the payment and the date and amount thereof, whether for principal, timber, improvements or interest, the fund to which it is applicable, and the number of the certificate. Such receipt shall be countersigned by the auditor of such county, and shall have the same force and effect as if given by the commissioner of finance. The county treasurer shall report all collections to the commissioner of natural resources on June 30 and December 31 of each year and at such other times when requested by the commissioner. There shall be transferred from this special fund to the revenue fund of the county the cost of giving the notices required in section 282.222, subdivisions 1 and 2, and there shall be paid from this fund to the members of the county board upon warrant of the county auditor \$10 per day for each day necessarily consumed in the classification and appraisal of the lands under sections 282.221 to 282.226 and mileage at the rate of six cents per mile for necessary travel and to the county auditor and the county treasurer for their additional duties such sums as the county board may by resolution determine, not to exceed to each annually one percent of the annual receipts under sections 282.221 to 282.226, and to help defray the costs of equipment and supplies, and for additional clerk hire in the county auditor's office such amount as the county board may by resolution determine, not to exceed annually ten percent of the annual receipts under sections 282.221 to 282.226. Where a county board has appointed a land commissioner under the provisions of section 282.13, instead of the amount provided for costs of equipment and supplies and additional clerk hire in the county auditor's office, such amount as the county board may by resolution determine, not to exceed annually ten percent of the annual receipts under sections 282.221 to 282.226, may be transferred from such fund to the tax-forfeited land fund to help defray expenses incurred by the county land department in administering such lands. The net amount remaining in this fund shall be transmitted by the county treasurer to the commissioner of natural resources as of June 30 and December 31 each year, and at such other times when requested by the commissioner, and credited to the Red Lake Game Preserve fund created by section 84A.03.

History: 2003 c 112 art 2 s 50

282.33 LOST OR DESTROYED DEEDS.

Subdivision 1. Application for new deed; fee. Whenever an unrecorded deed from the state of Minnesota conveying tax-forfeited lands shall have been lost or destroyed, an application, in form approved by the attorney general, for a new deed may be made by the grantee or the grantee's successor in interest to the commissioner of revenue. If it appears to the commissioner of revenue that the facts stated in the petition are true, the commissioner shall issue a new deed to the original grantee, in form approved by the attorney general, with like effect as the original deed. The commissioner shall send the new deed to the county recorder, who after recording the deed will forward it to the county auditor. The application shall be accompanied by a fee of \$25, payable to the commissioner of revenue, which shall be deposited with the commissioner of finance and credited to the general fund.

[For text of subd 2, see M.S.2002]

History: 2003 c 112 art 2 s 50