

August 2002 Revision: Please note that the 2002 Legislature amended the law [Minn. Stat., sec. 282.018, subd. 1] pertaining to the sale of tax-forfeited lands on public water. Prior law limited the sales to up to 50 feet of waterfront; as of August 1, 2002, counties will now be allowed to sell tax-forfeited land with up to 150 feet of waterfront without legislative approval. DNR must still approve the sale. The following text has been revised with regard only to the change from the 50 to 150 foot allowance in the law.

This document contains

- **CHECKLIST INSTRUCTIONS (p. 1)**
- **CHECKLIST FOR REVIEW OF TAX-FORFEITED LAND SALE PARCELS (pp. 2-3)**

CHECKLIST INSTRUCTIONS

The checklist provides a guide to the issues reviewed by the department for proposed sales of tax-forfeited lands managed by the counties (i.e., tax-forfeited lands held by the state in trust for the taxing districts). This checklist identifies the features that are reviewed to determine if the lands are withdrawn from sale or if the commissioner's approval is required for the sale. For many parcels of tax-forfeited land, the commissioner has no statutory authority to approve or disapprove the sale. In those instances, the commissioner may provide advice or recommendations to the counties, but it is the counties' decision on what to do with that advice or recommendation.

This checklist is to help the review process. More detailed information is available on the statutory authorities for this review. This checklist does not cover sale of DNR administered tax-forfeited lands (i.e., tax-forfeited lands held free from the trust in favor of the taxing districts) or consolidated conservation lands.

It is not a requirement of law that *all* sales of tax-forfeited lands must first be reviewed and approved by the commissioner of natural resources.

The statutes specify the conditions under which certain tax-forfeited lands are withdrawn from sale. The commissioner may aid in the determination by reviewing the parcels proposed for sale, but it is the county's responsibility to ensure that they are not offering lands for public sale that are withdrawn from public sale by law.

The statutes identify that certain tax-forfeited lands must first be approved for sale by the commissioner (e.g., land contains standing timber). A list of these lands must be provided to the commissioner for review and approval prior to being offered for sale. In addition, in any county in which a state forest is located, the county must first submit to the commissioner a list of lands to be offered, provided that the lands are located outside an incorporated municipality. It will aid the DNR in its review process if tax-forfeited lands that require the commissioner's approval are identified by the county in its list (i.e., the parcels with waterfront are identified with the amount of frontage listed with the description).

Many of the questions about the department's review focus on the statute concerning withdrawal of lands with waterfront of more than 150 feet. The Department of Natural Resources will be using the Public Waters Inventory to identify the public waters. The amount of shoreland area is determined as of the time that the parcel forfeited. The property cannot be subdivided after forfeiture to reduce the shoreland frontage to less than 150 feet, nor can additional non-riparian parcels be added to the riparian parcel after forfeiture to withdraw from sale the non-riparian parcels due to the waterfront of the riparian parcel.

CHECKLIST FOR REVIEW OF TAX-FORFEITED LAND SALE PARCELS

1. Is this parcel trust fund land or other DNR administered land?
 - If yes**, object to forfeiture and object to sale of land.
 - If no**, proceed to next question.

2. Is this parcel classified as conservation or nonconservation land?
 - If conservation land**, object to sale (parcel is withdrawn from sale by law). However, commissioner may approve sale of conservation lands designated by county board as primarily suitable for a specific conservation purpose or for auxiliary forest purposes.
 - If nonconservation land**, proceed to next question.

3. Does this parcel have standing timber (e.g., trees that will produce forest products of value, including, but not limited to, logs, bolts, pulpwood, posts, poles, cordwood, lumber and decorative material)?
 - If yes**, commissioner must approve value of timber and sale of land.
 - If forestry does not approve timber value, object to sale
 - If forestry approves timber value, determine whether or not to approve sale of land.
 - Object to sale due to (explain reason):
 - Do not object to sale, proceed to next question.
 - If no**, proceed to next question.

4. Does this parcel border on a meandered lake or other public water and watercourse?
 - If yes**, determine if waterfront is 150 feet or less.
 - If waterfront is more than 150 feet, object to sale (parcel is withdrawn from sale by law).
 - If waterfront is 150 feet or less, commissioner's approval is required for sale. (Refer to separate document "Guidelines for DNR Review of Tax-forfeited Parcels Containing Less Than 150 Feet of Waterfront.")
 - Object to sale due to (explain reason):
 - Do not object to sale, proceed to next question.
 - If no**, proceed to next question.

5. Is parcel within boundary of state park?
 - If yes**, object to sale (parcel is withdrawn from sale by law).
 - If no**, proceed to next question.

6. Has the parcel been designated as part of a memorial forest?
 - If yes**, object to sale (parcel is withdrawn from sale by law). However, commissioner may approve sale if county board, by resolution, finds parcel more suitable for other purposes and withdraws land from memorial forest.
 - If no**, proceed to next question.

7. Is parcel, or stockpiled material located on parcel, subject to state mineral lease or designated in mining unit status by the commissioner for offering for mineral leasing purposes?
- If yes**, object to sale (parcel is withdrawn from sale by law). However, commissioner may decide to release land from mining unit status and not object to sale.
 - If no**, proceed to next question.
8. If parcel chiefly valuable for commercial quantities of peat?
- If yes**, object to sale (parcel is withdrawn from sale by law).
 - If no**, proceed to next question.
9. Has parcel forfeited on or after May 3, 1984 and is located within Red Lake Game Preserve area or other consolidated conservation area?
- If yes**, commissioner must review appraisal.
 - If no**, proceed to next question.
10. Does this parcel contain nonforested marginal land or wetland?
- If yes**, withdrawn from sale unless notice of existence of nonforested marginal land or wetland is provided to prospective purchasers and deed contains restrictive covenant that precludes enrollment in state conservation program (unless platted subdivision or conveyance is to correct errors in legal descriptions).
 - If no**, proceed to next question.
11. Other resource information to provide to county for their consideration (please describe)
(Examples: land is within land use district of wild, scenic or recreational river; land is within land use district for shoreland or flood plain management; land is within a Wildlife Management Area; land is adjacent to a Wildlife Management Area, Scientific and Natural Area, or Aquatic Management Area; endangered, threatened or special concern species have been identified on or adjacent to the land; land is used as deer wintering yard, land is used for local trail purposes, etc.)