



# Department of Natural Resources Fact Sheet



## 2013 POLICY FACT SHEET Tax-Forfeit Land for School Forests

### **It is needed because**

This proposal amends M.S. 89.41 and M.S. 282.01 to allow for the effective operation of the School Forest Program.

The School Forest Program provides opportunities for youth and community members to participate in conservation education and outdoor recreation. It is an outreach and environmental education program that allows schools to establish outdoor classrooms where more than 30,000 students participate in outdoor education and recreation activities annually at 120 school forest sites. The natural resource education and recreation activities offered at school forest sites help create informed, responsible citizens who are more likely to support conservation principles and work with the Department of Natural Resources (DNR) on natural resource management and conservation projects.

School forests are established based on school interest and commitment to long-term natural resource education; availability of suitable land; and school commitment to follow the site's stewardship management plan.

There are currently 120 school forests statewide with more than 35 in the metro area. The greatest opportunity for growth of the School Forest Program through tax-forfeit land transfer is in the rural areas of the state.

This proposal:

- Exempts public educational institutions from the full-market value transfer of tax-forfeit land for the purpose of establishing a school forest under M.S. 89.41. In 2009, M.S. 282.01 was changed from allowing less than market value transfers to requiring all tax-forfeit land transfers at full-market value. With tight school budgets, this change

eliminated future establishment of such school forests.

- Reinstates the permanent reverter for tax-forfeit land transfers for school forests only. In 2009, M.S. 282.01 was changed to eliminate the special-use reverter after 30 years. Previously, special-use reverters were permanent. This change has caused many counties to be reluctant to convey land to school districts because the school districts can now sell the land after 30 years. Reinstating the permanent reverter would encourage counties to convey tax-forfeit land for school forest sites. (Some pending school forest site acquisitions are awaiting this modification.) Forty-six school forest parcels are currently at risk of being lost if the reverter expiration date is not rescinded.

School Forest Program key measures and outcomes:

- Establish 10 new school forests in 10 years.
- Increase the number of students with opportunities for outdoor education by 30 percent.
- Increase public awareness of natural resource issues.
- Create future conservation supporters and leaders.

### **Overview**

**Section 1. School forests.** This change provides for the less than market value transfer of land, which enables schools to establish additional school forests without using educational funds and increases outdoor educational opportunities for school children. DNR is also required to monitor and verify school forest use. DNR routinely verifies appropriate use of school forest lands, and therefore no additional work is required for staff other than to annually report to the Department of Revenue.

**Secs. 2 and 3. Conveyance and reverter for failure to use.** These changes provide that counties may convey

tax-forfeit land for school forests at less than market value and reinstates the permanent reverter, encouraging counties to continue to transfer tax-forfeit land for establishing school forests and retain the 46 school forests currently at risk. This will preserve outdoor education and recreation opportunities for more than 10,000 students.

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