

Group 1: Forfeiture occurred prior to 2024 AND prior to:

- August 16, 2012 for Hennepin County
- June 2, 2016 for St. Louis County
- June 23, 2016 for all other counties

The county will send DNR-LAM regional staff the forfeiture list showing only those properties which fit the categories for withdrawal of sale as they existed prior to the tax forfeiture law change in 2024:

1. Standing Timber: [Minn. Stat., sec. 282.01, subd. 3](#)
2. Waterfront: [Minn. Stat., sec. 282.018, subd. 1](#)
3. State Park: [Minn. Stat., sec. 85.012, subd. 1](#) and State Recreation Area: [Minn. Stat., sec. 85.013, subd. 1](#)
4. Non-forested Marginal Land and Wetland: [Minn. Stat., secs. 103F.535](#) and [282.018, subd. 2](#)
5. Memorial Forest: [Minn. Stat., sec. 459.06, subd. 3](#)
6. Mineral Lease or Mining Unit: [Minn. Stat., sec. 282.01, subd. 8](#)
7. Peat: [Minn. Stat., sec. 92.461](#)
8. Land Classified as “Conservation”: [Minn. Stat., sec. 282.011, subd. 1](#)
9. Red Lake Game Preserve and other Consolidated Conservation Areas: subject to above requirements
10. Trust Fund Lands and Other DNR Administered Lands: [Minn. Stat., sec. 92.214](#)

DNR informs the county of parcels which are to be withdrawn from sale or transferred to DNR control. There is no condemnation of the lands by the DNR and no payment to the county for those lands which are to be transferred to DNR administration by statute.

Upon receipt of the complete [review packet](#), the DNR is committed to completing our review within sixty (60) days for parcels that went into foreclosure on or before January 1, 2024.

Group 2: Forfeiture falls within settlement dates for the county (see below) AND county is participating in the settlement

- August 16, 2012 – December 31, 2023 for Hennepin County
- June 2, 2016 – December 31, 2023 for St. Louis County
- June 23, 2016 – December 31, 2023 for all other counties

Based on the settlement terms outlined above, counties were asked to make a good faith effort to sell all properties that were forfeited between the applicable start date and December 31, 2023, other than those that are classified as conservation lands, those that are part of a rehabilitation program, and those in which title is no longer held in trust by the state of Minnesota for taxing districts, per Minnesota Session Laws – 2024, Regular Session [Chapter 113 - MN Laws](#).

Upon receipt of the [complete review packet](#), the DNR is committed to completing our review within sixty (60) days for parcels that went into foreclosure on or before January 1, 2024.

**** County Auditor should check with its County Attorney as to participation in the settlement and that the Auditor is following the proper forfeiture procedures.**

Group 3: Forfeiture occurred after January 1, 2024

The new tax forfeiture law applies to forfeitures after January 1, 2024 and require a mandatory public sale by the county auditor.

There are just a few parcel types that require DNR review for withholding from sale. **Please be advised the criteria for parcels requiring review have changed.** The updated characteristics are as follows:

1. **State Park** – parcels within the boundary of a state park are withdrawn from sale per [Minn. Stat., sec. 85.012, subd. 1.](#)
2. **State Recreational Area** – parcels within the boundary of a state recreation area as defined by session laws are withdrawn from sale per [Minn. Stat., sec. 85.013, subd. 1.](#)
3. **Mineral Lease or Mining Unit** – Lands or stockpiled materials subject to state mineral lease or designated as a mining unit by the DNR commissioner may be withheld from sale per [Minn. Stat., sec. 282.01, subd. 8.](#)
4. **Waterfront** – Parcels bordering on or adjacent to meandered lakes and other public waters and watercourses. The DNR commissioner must approve sale of parcel with waterfront of 150 feet or less. Parcels with waterfront of more than 150 feet are withdrawn from sale; however, a county is permitted to sell such a property upon written authorization from the DNR commissioner per [Minn. Stat., sec. 282.018, subd. 1.](#)

Upon receipt of the [complete review packet](#), the DNR is committed to completing our review within thirty (30) days for parcels that went into foreclosure after January 1, 2024.

Counties should not be sending DNR their full forfeiture list.