

November 24, 2025

Cheryl Kelley-Dobie  
Assistant Director  
DNR Lands and Minerals  
2115 Birchmont Beach Rd, NE  
Bemidji, MN 56601

Good afternoon,

The 2026 legislative session will start soon. During the legislative session, DNR sometimes receives requests to review and comment on county-proposed legislation to sell certain tax-forfeited lands. Sometimes, DNR is asked to add county-proposed sales of tax-forfeited lands into the DNR's annual lands bill. Here are some general reminders and key dates to keep in mind as we head toward the 2026 legislative session.

- If the sale of the tax forfeited parcel requires DNR's review, approval, or authorization, please submit the parcel to DNR by **December 15, 2025**, so that DNR may complete its standard review before the start of the 2026 legislative session. Please visit the DNR's website for additional [information about DNR's tax forfeit land review process](https://www.dnr.state.mn.us/lands_minerals/taxforfeit/index.html) ([https://www.dnr.state.mn.us/lands\\_minerals/taxforfeit/index.html](https://www.dnr.state.mn.us/lands_minerals/taxforfeit/index.html)).
- If you are seeking legislation to sell a tax-forfeited parcel that DNR already reviewed, please let me know by **January 15, 2026**, and include the date of DNR's review letter.
- If you are seeking legislation to sell a tax-forfeited parcel that does not require DNR review, please let me know by **January 15, 2026**, and send me the parcel IDs or other identifier.
- If the county determines it needs legislative authority to proceed with the sale of a tax forfeited parcel, please contact your local legislators. You can request that the legislators introduce legislation for the county's proposed sale. The Department of Revenue [Delinquent Tax and Tax Forfeiture Manual](https://www.revenue.state.mn.us/sites/default/files/2025-02/delinquent-tax-and-tax-forfeiture-manual-december-2024-corrected-dates-page-19-only.pdf) (<https://www.revenue.state.mn.us/sites/default/files/2025-02/delinquent-tax-and-tax-forfeiture-manual-december-2024-corrected-dates-page-19-only.pdf>) provides guidance for counties on obtaining legislation. See page 148 under the section titled Obtaining Legislation for Sale of Tax-Forfeited Land.

Thank you for your attention to this matter. Please let me know any questions.  
Kind regards,

**/s/ Cheryl Kelley-Dobie**

Cheryl Kelley-Dobie

Ec: Association of Minnesota Counties (AMC)