

REVIEW OF PROPOSED SALES OF TAX-FORFEITED LANDS BY THE DEPARTMENT OF NATURAL RESOURCES

The Department of Natural Resources (DNR) is directed by state law to review, authorize, and approve the sale of certain tax-forfeited lands (i.e., lands that have forfeited for nonpayment of general real estate tax). It is the county in which the lands are located that decides to offer the lands for sale. For many parcels of tax-forfeited land, the DNR has no statutory authority to approve or disapprove the sale. In those instances, the DNR may provide advice or recommendations to the counties. **Please note that the 2017 Minnesota Legislature made some changes to tax-forfeited land sale law. Those changes have been incorporated into the DNR's tax-forfeited land reviews materials on the pages linked below. If you have specific questions about the 2017 legislative changes, please contact the [Regional Operations Supervisor](#) in your region of the state.**

As public lands, tax-forfeited lands can provide multiple public benefits, including natural resources uses. However, some lands would best be managed for private benefits and should be returned to private ownership.

The table below is a summary of statutory authority for the DNR's review, authorization, and approval of proposed tax-forfeited land sales. The purpose of this table is to provide a quick guide to the issues reviewed by the DNR. This is a complex area of law and the statutes should be reviewed for a complete understanding of authority as to DNR's review of proposed sales of tax-forfeited lands managed by the counties.

Caution: This table is for quick reference purposes only. This table does not cover all issues related to sale of DNR-administered tax-forfeited lands held free from the trust in favor of the taxing districts or consolidated conservation lands.

Feature for review	Withdrawn from sale or commissioner's approval or authorization required
<p>Standing Timber Timber means trees that will produce forest products of value, including, but not limited to, logs, bolts, pulpwood, posts, poles, cordwood, lumber and decorative material.</p>	<p>Commissioner must approve appraised value of timber and sale of land. [Minn. Stat., sec. 282.01, subd. 3]</p>
<p>Waterfront Bordering on or adjacent to meandered lakes and other public waters and watercourses.</p>	<p>Waterfront of 150 feet or less requires commissioner's approval. Waterfront of more than 150 feet is withdrawn from sale; however, a county is permitted to sell such property upon written authorization from the commissioner of natural resources. [Minn. Stat., sec. 282.018, subd. 1]</p>

Feature for review	Withdrawn from sale or commissioner's approval or authorization required
<p>State Park Within boundary of state park.</p>	<p>Withdrawn from sale. [Minn. Stat., sec. 85.012, subd. 1]</p>
<p>Nonforested Marginal Land and Wetland Lands and wetlands identified by the Board of Water and Soil Resources (BWSR) or federal agencies, often using Army Corps of Engineers manual.</p>	<p>Withdrawn from sale unless notice of existence of nonforested marginal land or wetland is provided to prospective purchasers and deed contains <i>restrictive covenant</i> that precludes enrollment in state conservation program (unless platted subdivision or conveyance is to correct errors in legal descriptions). [Minn. Stat., secs. 103F.535] and 282.018, subd. 2]</p>
<p>Memorial Forest Tax-forfeited land designated by county board resolution as most suitable for forest purposes and managed on forestry principles.</p>	<p>Withdrawn from sale, unless county board finds it more suitable for other purposes and withdraws lands from memorial forest and commissioner approves sale. [Minn. Stat., sec. 459.06, subd. 3]</p>
<p>Mineral Lease or Mining Unit Lands or stockpiled materials are subject to state mineral lease or lands or stockpiled materials have been designated in mining unit status by the commissioner for offering for mineral leasing purposes.</p>	<p>Withheld from sale. [Minn. Stat., sec. 282.01, subd. 8]</p>
<p>Peat Lands chiefly valuable for commercial quantities of peat.</p>	<p>Withdrawn from sale. [Minn. Stat., sec. 92.461], and Opinion of Attorney General, Feb. 9, 1968]</p>
<p>Land Classified as Conservation County board has classified tax forfeited land as conservation instead of non-conservation.</p>	<p>Withdrawn from sale, except commissioner may approve sale of conservation lands designated by county board as primarily suitable for a specific conservation purpose or for auxiliary forest purposes. [Minn. Stat., sec. 282.011, subd. 1]</p>
<p>Red Lake Game Preserve and Other Consolidated Conservation Areas Tax forfeited lands located within Red Lake Game Preserve area and other consolidated conservation areas that forfeited on or after May 3, 1984.</p>	<p>Subject to above requirements</p>

Feature for review	Withdrawn from sale or commissioner's approval or authorization required
<p>Trust Fund Lands and Other DNR Administered-Lands (other than tax forfeited land held free from the trust in favor of the taxing districts) - lands were erroneously taxed and erroneously forfeited or correctly taxed (e.g., certificate of sale issued) but erroneously forfeited (e.g., land sold but purchaser still paying for land and patent not issued).</p>	<p>Commissioner objects to forfeiture of land and objects to sale of land by counties. [Minn. Stat., sec. 92.214]</p>