

3. A detailed description of the exact area of the parcel subject to the DNR easement.

A copy of the county board resolution recommending the granting of the easement to the DNR must be enclosed with the application letter. The application letter and the copy of the resolution must be mailed to the Property Tax Division of the Department of Revenue. After reviewing the application materials, the Property Tax Division may prepare a statement easement deed and mail it to the county auditor. The county auditor must have the state easement deed recorded in the county recorder's office before forwarding it to the DNR.

For more information about the easements, please use the following contacts:

Minnesota Department of Revenue State Deeds
651-556-6085
state.deeds.mdor@state.mn.us

Department of Natural Resources
Division of Lands and Minerals
651-259-5959

Government Acquisition: Request

Written Request by a Governmental Subdivision

After it has been classified, approved for sale, and appraised, any parcel of tax-forfeited land may be acquired by a [governmental subdivision](#). A governmental subdivision requests a purchase or other acquisition of a forfeited parcel by filing a written request with the county auditor to withhold the parcel from sale or lease to others. These procedures also apply to town boards, governing bodies of municipalities, parks and recreation boards in cities of the first class, and state agencies ([Minnesota Statutes 282.01](#)).

Upon written request from a governmental subdivision, a parcel of unsold tax-forfeited land is withheld from sale or lease to other for up to six month. The county auditor confirms the starting date of the six-month withholding period to the requesting agency or subdivision. The governmental subdivision must pay the maintenance costs incurred by the county during the period the parcel is withheld. If the county conveys or sells the parcel to another party after the application is received and before the six-month period expires, the conveyance or sale must be canceled.

The governmental subdivision may acquire the parcel in one of three ways:

1. Acquire the parcel for free and implement an [authorized public use](#) on the parcel;
2. Pay [market value](#) and use the parcel for an authorized public purpose; or

3. Pay less than market value to correct blight or implement affordable housing.

Sale or conveyance of the property to the governmental subdivision terminates the withholding period.

If no governmental subdivision submits an application requesting to withhold the property from sale or lease to others, the county may offer the property for sale to the public. The county may reject a request for withholding tax-forfeited property if it is made more than 30 days after the county notified the requesting [state agency](#) or governmental subdivision of its intent to sell or otherwise dispose of the property. A governmental subdivision may not make a second request for withholding a tax-forfeited parcel if it made a request for that same parcel in the past 18 months.



NOTE

The difference between an “authorized public use” and an “authorized public purpose” is defined in the glossary.

Rationale for Government Acquisition

At first glance, it appears that governmental acquisition of tax-forfeited land does not serve the public interest. When a governmental subdivision exercises this option, the parcel of tax-forfeited land is removed from the property tax rolls because of the government exemption. As a result, the parcel does not generate its fair share of property taxes for its taxing districts. The owners of the other parcels in the taxing districts may have to pay higher taxes.

The problem is alleviated by requiring the governmental subdivision or state agency to use the parcel for an authorized public use or [purpose](#). The reasoning is that the general public benefits as much or more from the governmental use or purpose of the parcel as it would have from the parcel being on the tax rolls.

In order to justify the rationale, a governmental subdivision should carefully review its proposed public use or purpose before requesting to acquire a parcel of tax-forfeited land. The county board must also carefully review each proposed public use or purpose before approving any conveyance or sale.

Governmental Subdivision Rights and Entitlements after Forfeiture

A governmental subdivision that has tax-forfeited property within its boundaries does not have an automatic right to acquire the property. The rights and entitlements of a governmental subdivision relating to tax-forfeited property are:

1. The governmental subdivision may require the county board to refrain from selling or leasing the property to anyone else for up to six months; and
2. The governmental subdivision may submit requests to the county board that the board approve a conveyance of the property to it.

These rights and entitlements are not exclusive to the city or township where the tax-forfeited parcel is located; any other local unit of government or state agency has these rights ([Minnesota Statutes 282.01](#)).

County Board Decision: Two or More Requests

It is possible for more than one governmental subdivision to submit an application for the same parcel of tax-forfeited land. When this happens, the county board must decide which application, if any, to accept. The county board may delegate to the county auditor the responsibility of reviewing the applications and recommending which one to accept.

The county board's decision should be based on the public interest. The parcel should be conveyed to the governmental subdivision that will put the land to the best public use. The "best public use" must be defined by the county board.

This decision-making process should also be followed when a parcel of tax-forfeited land is requested by a governmental subdivision at the same time that a party with the legal right to repurchase requests to repurchase the parcel.

Government Acquisition: Purchasing

A [governmental subdivision](#) may acquire tax-forfeited land by purchasing the land for any "public purpose." Depending on the circumstances, the land can be sold at either [market value](#) or less than market value.

A "sale" to a [state agency](#) is called a "release from trust" since the state already holds the tax-forfeited land in trust for the local units of government. The sale to a governmental subdivision or state agency does not have to be approved by the Department of Revenue ([Minnesota Statutes 282.01](#)).

The proceeds of any sale of tax-forfeited land to a governmental subdivision or state agency are deposited in the forfeited tax sale fund.

Market Value Sale

The county board may sell nonconservation tax-forfeited lands for their market value to an organized or incorporated government subdivision of the state or a state agency for any public purpose or [authorized use](#) for which the governmental subdivision or state agency may acquire property ([Minnesota Statutes 282.01](#)). The sale releases the property from the trust in favor of the taxing districts. The market value of the land is determined by the county board. The governmental subdivision or state agency must apply to the county board for such a sale.

Sales for Less than Market Value***Correcting Blight and Creating Affordable Housing***

Nonconservation tax-forfeited lands may be sold by the county board to an organized or incorporated governmental subdivision of the state or a state agency for less than market value if ([Minnesota Statutes 282.01](#)):

1. The county board determines that a reduced price is necessary to incentivize a governmental subdivision or state agency to correct blight or create affordable housing; and

214 2nd Ave. SE.

General			
Receipt #	6749	Name	NIFFENEGGER/MARK A
Class #1	204 1 TO 3 UNIT DWELLING		
Homestead	0 NON HOMESTEAD	MP#	18-645-1800
Cho-HS	99		
Class #2		Homestead	
Class #3		Homestead	

Market/Tax					
Estimated Market	11200	Rate (117.82700)	0.17982	Gross Tax	184.90
Taxable Market	11200	County	42.25	Std/HACA/Cr	0.00
New	0	Twp/City	109.39	Spec Asmt	1,015.10
Improvements		State	0.00	Net Tx Due	1,200.00
TC Total	140	Sch Voter	16.78		
TC Hstd	0	Sch Other	16.33	Tax AB/Adds	0.00
TC Non Hstd	140	County Wide	0.15	S.A. AB/Adds	0.00
TC H G Hstd	0	Tax Incr	0	Adjusted Net	1,200.00
TC QTA	0				
		Total Receipts	0.00		
TC State	0	Remaining Due	1,200.00		
Hstd Credit	0.00				
Ag Credit	0.00				
Other Credit	0.00	City	0.00	MAY 15	600.00
		Sch Ref-Info	20.14	OCTOBER 15	600.00
		Extra C.W.	0.00		
QTA Tax Amt	0.00	Non Sch Ref	0		



410 5th St. S.E.

As of
: 5/23/2025

Parcel Number: 18-760-0050

Payable Year: 2025

General Info | Tax Info | Current Receipts | Special Asmts | Unpaid Tax | History

General

Receipt #	7547	Name	HELLWINCKEL/JAMES
Class #1	201 RESIDENTIAL\SINGLE UNIT	MP#	18-760-0050
Homestead	0 NON HOMESTEAD		
Cho-HS	99		
Class #2		Homestead	
Class #3		Homestead	

Market/Tax

Estimated Market	18500	Rate (117.82700)	0.17982	Gross Tax	250.58
Taxable Market	18500	County	55.42	Std/HACA/Cr	0.00
New	0	Twp/City	144.55	Spec Asmt	1,213.42
Improvements		State	0.00	Net Tx Due	1,464.00
TC Total	185	Sch Voter	24.77		
TC Hstd	0	Sch Other	25.64	Tax AB/Addds	0.00
TC Non Hstd	185	County Wide	0.20	S.A. AB/Addds	0.00
TC H G Hstd	0	Tax Incr	0	Adjusted Net	1,464.00
TC QTA	0				
TC State	0	Total Receipts	0.00		
		Remaining	1,464.00		
		Due			
Hstd Credit	0.00				
Ag Credit	0.00				
Other Credit	0.00	City	0.00	MAY 15	732.00
		Sch Ref-Info	33.27	OCTOBER 15	732.00
		Extra C.W.	0.00		
QTA Tax Amt	0.00	Non Sch Ref	0		



308 4th Ave. S.W.

Default Timeout is: 120

As of

: 5/22/2025

Parcel Number: 18-380-1000

Payable Year: 2025

General Info | Tax Info | Current Receipts | Special Asmts | Unpaid Tax | History

General

Receipt #	6273	Name	LINDQUIST/KRISTIE L & JASON M
Class #1	201 RESIDENTIAL\SINGLE UNIT		
Homestead	1 FULL HOMESTEAD	MP#	18-380-1000
Cho-HS	0		
Class #2		Homestead	
Class #3		Homestead	

Market/Tax

Estimated Market	40100	Rate (117.82700)	0.17982	Gross Tax	356.00
Taxable Market	24060	County	73.00	Std/HACA/Cr	0.00
New	0	Twp/City	188.30	Spec Asmt	44.00
Improvements		State	0.00	Net Tx Due	400.00
TC Total	241	Sch Voter	43.48		
TC Hstd	241	Sch Other	50.96	Tax AB/Adds	0.00
TC Non Hstd	0	County Wide	0.26	S.A. AB/Adds	0.00
TC H G Hstd	0	Tax Incr	0	Adjusted Net	400.00
TC QTA	241				
TC State	0	Total Receipts	0.00		
		Remaining	400.00		
		Due			
Hstd Credit	0.00				
Ag Credit	0.00				
Other Credit	0.00	City	0.00	MAY 15	200.00
		Sch Ref-Info	72.11	OCTOBER 15	200.00
		Extra C.W.	0.00		
QTA Tax Amt	356.00	Non Sch Ref	0		



816 West Main

As of
: 5/23/2025

Parcel Number: 18-400-0390

Payable Year: 2025

General Info | Tax Info | Current Receipts | Special Asmts | Unpaid Tax | History

General

Receipt #	6337	Name	BENDT/LYLE
Class #1	201 RESIDENTIAL\ SINGLE UNIT		
Homestead	0 NON HOMESTEAD	MP#	18-400-0390
Cho-HS	99		
Class #2		Homestead	
Class #3		Homestead	

Market/Tax

Estimated Market	18000	Rate (117.82700)	0.17982	Gross Tax	245.10
Taxable Market	18000	County	55.22	Std/HACA/Cr	0.00
New	0	Twp/City	140.64	Spec Asmt	1,240.90
Improvements		State	0.00	Net Tx Due	1,486.00
TC Total	180	Sch Voter	24.10		
TC Hstd	0	Sch Other	24.95	Tax AB/Adds	0.00
TC Non Hstd	180	County Wide	0.19	S.A. AB/Adds	0.00
TC H G Hstd	0	Tax Incr	0	Adjusted Net	1,486.00
TC QTA	0				
		Total Receipts	0.00		
TC State	0	Remaining Due	1,486.00		
Hstd Credit	0.00				
Ag Credit	0.00				
Other Credit	0.00	City	0.00	MAY 15	743.00
		Sch Ref-Info	32.37	OCTOBER 15	743.00
		Extra C.W.	0.00		
QTA Tax Amt	0.00	Non Sch Ref	0		



