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**TO:** County Board of Commissioners  
**FROM:** Lucas Dahling, Finance Director  
Micki O'Keefe, Accountant II  
**SUBJECT:** Tax Forfeited Land Delegation  
**DATE:** March 5, 2024

**BACKGROUND:**

When property is forfeited to the State of Minnesota due to unpaid property taxes the County becomes the custodian of that property until such time it is placed back on the tax rolls.

Minnesota Statute 282.135 allows the Board to delegate to the county auditor any or all the administration of tax forfeited land. They can also revoke that authority at any time.

**282.135 DELEGATION BY COUNTY BOARD.**

*Except as provided in section [282.13](#) and notwithstanding any other law to the contrary, the county board may delegate to the county auditor any authority, power, or responsibility relating generally to the administration of tax-forfeited land assigned to the county board this chapter. This delegation includes, but is not limited to, the authority, power, and responsibility to classify tax-forfeited land as conservation or non-conservation property; set the appraisal values and terms of sale and sell at public auction; initiate legal proceedings to cancel purchase and repurchase contracts in default status; authorize reinstatement of canceled tax-forfeited contracts; and authorize former owners and other eligible parties to repurchase tax-forfeited land. If delegation is granted under this section, the county board shall prescribe the conditions for delegation and may revoke the delegation without good cause or prior notice. If the county auditor holds elective office, no delegation shall be made under this section unless the county auditor concurs in the delegation.*

In 2014, the Board delegated some of the tax forfeited land duties to the County Auditor. The approval delegated the following duties related to tax forfeited land to the County Auditor:

- Determine conservation or non-conservation classifications of the forfeited parcels
- Set the minimum sale price
- Set the public sale date, time and location

Commissioners felt that the board should continue to be involved in viewing the newly forfeited property and if the property was not sold at the public auction, the board should determine the next best method of moving the property to the tax rolls.

At this time, we would like to revisit the current delegation.

Options:

1. Delegate full authority as outlined in MN Statute 282.135.
2. Delegate some but not all authority.
3. Revoke the current delegation and have all forfeited actions pass through the board.

**Recommendation:**

Staff recommends that the County Board delegate all tax forfeited land duties to the County Auditor.

BOARD OF COUNTY COMMISSIONERS  
GOODHUE COUNTY, MINNESOTA

Date: 5 March 2024

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RESOLUTION DELEGATING TAX FORFEITED LAND AUTHORITY, POWER, OR  
RESPONSIBILITY TO THE COUNTY AUDITOR.

WHEREAS, Minnesota Statute 282.135 allows for County Board to delegate any authority, power, or responsibility relating generally to the administration of tax-forfeited land to the County Auditor;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Goodhue County, Minnesota, that; the Board hereby delegates the authority to classify tax-forfeited land as conservation or non-conservation property; set the appraisal values and terms of sale and sell at public auction; initiate legal proceedings to cancel purchase and repurchase contracts in default status; authorize reinstatement of canceled tax-forfeited contracts; and authorize former owners and other eligible parties to repurchase tax-forfeited land to the County Auditor.

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State of Minnesota  
County of Goodhue

Anderson	Yes___	No___
Betcher	Yes___	No___
Flanders	Yes___	No___
Greseth	Yes___	No___
Majerus	Yes___	No___

I, Scott Arneson, duly appointed, qualified and County Administrator of the County of Goodhue, State of Minnesota, do hereby certify that I have compared the foregoing copy of a resolution with the original minutes of the proceedings of the Board of County commissioners, Goodhue County, Minnesota at their session held on the 5<sup>th</sup> day of March, 2024, no on file in my office, and have found the same to be a true and correct copy thereof.

Witness my hand and official seal at Red Wing, Minnesota, this 5<sup>th</sup> day of March, 2024.

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Scott Arneson  
County Administrator