



Micki O'Keefe  
Property Tax & Election Manager  
509 W 5<sup>th</sup> St  
Red Wing, MN 55066  
651-385-3038

TO: County Board of Commissioners  
FROM: Micki O'Keefe, Property Tax & Election Manager  
SUBJECT: Tax Forfeited Land DNR Request  
DATE: May 6, 2025

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### **Background**

In 2019, staff received an inquiry from the Minnesota Department of Natural Resources Division of Parks and Trails (DNR). The DNR stated that they had been working with the State Chapter of the Izaak Walton League on acquiring parcels 47.029.1900, 47.030.2100 and 72.120.0370. During the donation/transfer process, it was discovered that the state chapter didn't own the parcels. The Zumbrota Chapter #220 that had gone defunct owned the parcels. At that time, the DNR was informed that the parcels had delinquent taxes and if they remained unpaid, the parcels would go tax forfeited. The three parcels forfeited in May of 2021 and ownership was changed to the State of Minnesota in trust for local taxing districts. On January 11, 2022, staff received notice from the DNR requesting ownership of the parcels as part of their Goodhue Pioneer Trail extension from Zumbrota to Mazeppa. On February 1, 2022, the County Board approved the DNR's request for acquisition. Staff have been working with the DNR to transfer ownership of these parcels. On August 15, 2024, the parcels were reclassified as conservation land. Staff was notified on March 25<sup>th</sup> that the DNR was no longer interested in parcel 72.120.0370.

### **Discussion**

Enclosed is the DNR executed application for release of Tax forfeited land and a resolution required to release lands from the taxing districts. Once the DNR receives the executed resolution, they will draft a Certificate of Acceptance to be recorded. That action will complete the transfer.

### **Recommendation**

Staff recommends the Goodhue County Board approve the resolution transferring parcels 47.029.1900 and 47.030.2100 to the DNR.

**TO THE GOODHUE COUNTY BOARD**

**APPLICATION BY THE DEPARTMENT OF NATURAL RESOURCES  
FOR RELEASE OF TAX-FORFEITED LANDS FROM THE  
TRUST IN FAVOR OF THE TAXING DISTRICT**

In the Matter of the Application  
of the Department of Natural  
Resources, a State Department.

Comes now, Commissioner and alleges:

**I.**

That the Commissioner of Natural Resources makes this application under the authority of Minn. Stat. sec. 282.01, subd.2(b), provided by the State of Minnesota, for the release of the following described lands from the trust in favor of the taxing district:

The abandoned one hundred (100) foot wide right of way of Chicago, Milwaukee, St. Paul and Pacific Railroad Company across the Southwest Quarter (SW $\frac{1}{4}$ ) of the Southwest Quarter (SW $\frac{1}{4}$ ) of Section 29, Township 110 North, Range 15 West, Goodhue County, Minnesota.

AND

The abandoned one hundred (100) foot wide right of way of Chicago, Milwaukee, St. Paul and Pacific Railroad Company in the Southeast Quarter (SE $\frac{1}{4}$ ) of Section 30, Township 110 North, Range 15 West, Goodhue County, Minnesota, between the east line of said quarter section and a perpendicular (line) at the present end of said track at Engineering Station 2832+17, a point in the center line of said track at a distance of 445 feet northeasterly, measured along the center line of the present track from its intersection with the west line of the Southwest Quarter (SW $\frac{1}{4}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ) of said Section 30.

**II.**

That there is need for such lands and the applicant desires to obtain such land for conservation purposes.

WHEREFORE, the applicant petitions the County Board that said lands be released from the trust in favor of the taxing district for the aforesaid purposes as provided by law.

DEPARTMENT OF NATURAL RESOURCES

Date: \_\_\_\_\_

**Cheryl J. Kelley-Dobie**

Digitally signed by Cheryl J. Kelley-Dobie

Date: 2025.03.19 11:10:10 -05'00'

Cheryl Kelley-Dobie, Assistant Director  
Division of Lands & Minerals

DRAFTED BY:  
Chelsea Crawford  
Minnesota Department of Natural Resources  
Division of Lands and Minerals  
500 Lafayette Road  
St. Paul, MN 55155-403

**RESOLUTION OF THE COUNTY BOARD OF  
GOODHUE STATE OF MINNESOTA**

WHEREAS, the Commissioner of Natural Resources has made application authority of Minn. Stat. sec. 282.01, subd. 2(b), on behalf of the Department of Natural Resources for release of the following described lands from the trust in favor of the taxing district:

The abandoned one hundred (100) foot wide right of way of Chicago, Milwaukee, St. Paul and Pacific Railroad Company across the Southwest Quarter (SW $\frac{1}{4}$ ) of the Southwest Quarter (SW $\frac{1}{4}$ ) of Section 29, Township 110 North, Range 15 West, Goodhue County, Minnesota.

AND

The abandoned one hundred (100) foot wide right of way of Chicago, Milwaukee, St. Paul and Pacific Railroad Company in the Southeast Quarter (SE $\frac{1}{4}$ ) of Section 30, Township 110 North, Range 15 West, Goodhue County, Minnesota, between the east line of said quarter section and a perpendicular (line) at the present end of said track at Engineering Station 2832 +17, a point in the center line of said track at a distance of 445 feet northeasterly, measured along the center line of the present track from its intersection with the west line of the Southwest Quarter (SW $\frac{1}{4}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ) of said Section 30.

WHEREAS, it appears that there is need for such lands and the Commissioner of Natural Resources desires to obtain such lands for conservation purposes.

NOW, THEREFORE, BE IT RESOLVED, that the application of said Commissioner of Natural Resources of the State of Minnesota, be granted and that the above described lands be and hereby are released from the trust in favor of the taxing district to the State of Minnesota, Department of Natural Resources.

The resolution was seconded by \_\_\_\_\_, and upon vote was adopted.

I, Brad Anderson, Chair of the Board of the County of Goodhue State of Minnesota, certify that the foregoing resolution is a true and correct excerpt of the minutes of the Board of County Commissioners, County of Goodhue State of Minnesota, held at \_\_\_\_\_, Minnesota, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
County Chair  
County of Goodhue  
State of Minnesota

(Goodhue Pioneer Trail TRA 161301)

**AFFIDAVIT REGARDING SELLER  
(County – Tax Forfeit Lands)**

State of Minnesota, County of Goodhue

\_\_\_\_\_ being first duly sworn on oath says that:

1. Affiant is the \_\_\_\_\_ of Goodhue County (“Seller”)

2. Seller’s Address is:

\_\_\_\_\_

\_\_\_\_\_

3. The Affiant is well acquainted with the land located in Goodhue County, Minnesota, legally described as follows:

The abandoned one hundred (100) foot wide right of way of Chicago, Milwaukee, St. Paul and Pacific Railroad Company across the Southwest Quarter (SW¼) of the Southwest Quarter (SW¼) of Section 29, Township 110 North, Range 15 West, Goodhue County, Minnesota.

AND

The abandoned one hundred (100) foot wide right of way of Chicago, Milwaukee, St. Paul and Pacific Railroad Company in the Southeast Quarter (SE¼) of Section 30, Township 110 North, Range 15 West, Goodhue County, Minnesota, between the east line of said quarter section and a perpendicular (line) at the present end of said track at Engineering Station 2832+17, a point in the center line of said track at a distance of 445 feet northeasterly, measured along the center line of the present track from its intersection with the west line of the Southwest Quarter (SW¼) of the Southeast Quarter (SE¼) of said Section 30.

4. The above-described land (hereinafter referred to as the “land”) is tax-forfeited land as shown by Auditor’s List of Forfeited Lands as recorded in the Office of the County Recorder for Goodhue County, Minnesota.

5. There have been no unsatisfied judgments of record against the Seller nor any actions pending in any courts, which affect the land; or

6. There has been no labor or materials furnished to the land for which payment has not been made in full.

7. There are no unrecorded contracts, leases, easements, or other agreements or interests relating to the land.

8. There are no persons in possession of any portion of the land other than pursuant to a recorded document.

9. There are no encroachments or boundary line questions affecting the land of which Affiant has knowledge.

Affiant knows the matters herein stated are true and makes this Affidavit for the purpose of inducing the acceptance of title to the land.

\_\_\_\_\_  
Signature

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by \_\_\_\_\_.

Notarial Stamp or Seal (or other title or rank)

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

THIS INSTRUMENT WAS DRAFTED BY:

Chelsea Crawford  
State of Minnesota  
Department of Natural Resources  
500 Lafayette Road  
St. Paul, MN 55155