



(3) the portion of the remainder required to discharge any special assessment chargeable against the parcel for drainage or other purpose whether due or deferred at the time of forfeiture, must be apportioned to the governmental subdivision entitled to it; and

(4) any balance must be apportioned as follows:

(i) The county board may annually by resolution set aside no more than 30 percent of the receipts remaining to be used for forest development on tax-forfeited land and dedicated memorial forests, to be expended under the supervision of the county board. It must be expended only on projects improving the health and management of the forest resource.

(ii) The county board may annually by resolution set aside no more than 20 percent of the receipts remaining to be used for the acquisition and maintenance of county parks or recreational areas as defined in sections 398.31 to 398.36, to be expended under the supervision of the county board.

(iii) The county board may by resolution set aside up to 100 percent of the receipts remaining to be used:

(1) according to section 282.09, subdivision 2;

(2) for remediating contamination at tax-forfeited properties; or

(3) for correcting blighted conditions at tax-forfeited properties.

An election made under this item is effective for a minimum of five years, unless the county board specifies a shorter duration.

(iv) Any balance remaining must be apportioned as follows: county, 40 percent; town or city, 20 percent; and school district, 40 percent, provided, however, that in unorganized territory that portion which would have accrued to the township must be administered by the county board of commissioners.

**EFFECTIVE DATE.** This section is effective the day following final enactment.