

**383A.76 TAX-FORFEITED LANDS.**

Subdivision 1. **Sale; valuation.** The Ramsey County board may sell tax-forfeited lands in the county to an organized or incorporated governmental subdivision of the state for any public purpose for which the subdivision is authorized to acquire property. In the case of tax-forfeited land in the county which a governmental subdivision has requested for housing purposes, the county board may sell that property to the requesting subdivision for the specified housing use at a value, which may be less than its appraised value, as determined by the county board. Factors that may be considered by the county board in determining value for lands to be held for a permitted public purpose or redeveloped under chapter 469 include the projected gap financing and public subsidy needed for a redevelopment project, expected increases in property taxes, before and after redevelopment appraised values, the potential use of the property for affordable housing, environmental contamination and pollution, site preparation and infrastructure costs, and any other relevant factors. The commissioner of revenue shall convey by deed in the name of the state a tract of tax-forfeited land held in trust in favor of the taxing districts to a governmental subdivision for an authorized public use, if an application is submitted to the commissioner. The application must include a statement of facts as to the use to be made of the tract, the need for it, and the recommendation of the county board. Property conveyed under this section for a value that is less than its appraised value cannot be included in a tax increment financing district. To the extent the provisions of chapter 282 are not inconsistent with this section, the provisions of chapter 282 apply to the sale of tax forfeited land in Ramsey County.

Subd. 2. **Use of land.** For lands located within Ramsey County, the deed of conveyance of tax-forfeited land to an organized or incorporated governmental subdivision of the state for an authorized use must be on a form approved by the attorney general and must be conditioned on continued use for the purpose stated in the application. If the governing body of the governmental subdivision determines by resolution after public hearing that some other public use should be made of the lands, the changed use may be made upon filing with the county recorder or registrar of titles a certified copy of the resolution and without conveying the lands back to the state and securing a new conveyance for the new public use. Permitted public uses under this section include street, storm water ponding, drainage, parks, watershed, wetlands, library, fire and police stations, utility easements, and public facilities.

Subd. 3. **Reverter of land.** When a subdivision to which tax-forfeited land has been conveyed for a housing purpose at a value of less than the appraised value, fails to pass a resolution designating a developer or approving a redevelopment contract within three years of the date of conveyance, the Ramsey County board may by resolution declare the land to have reverted to the state, and shall serve a notice of reversion, with a copy of the declaration, by certified mail

to the subdivision and shall reimburse the subdivision for the consideration for the lands from the tax-forfeited sale fund. The Ramsey County board shall file for record with the Ramsey county recorder or registrar of titles a certified copy of the declaration of reversion and proof of service. A certificate made by a subdivision referring to a conveyance made to it and stating that it has passed a resolution designating a developer or approving a redevelopment contract for a housing redevelopment project may be filed with the Ramsey County recorder or registrar of titles, and the right of reverter in favor of the state under this section will then terminate.

**Subd. 4. Report by subdivision.** Each subdivision to which tax-forfeited lands have been conveyed under this section for a value of less than its appraised value must file a report with the commissioner of revenue by September 1, 2004, and by September 1 of each third year thereafter. The report shall contain a description of the lands conveyed to it, a status of the development efforts for the lands, the intended or actual uses being made of the lands, and the amount of property taxes being paid on the lands. The commissioner shall retain each report for a minimum of ten years. Failure of a subdivision to file a report shall be cause for the commissioner to declare a reversion of the parcel under section 282.01, subdivision 1e.

**History:** *1Sp2001 c 5 art 3 s 66*